

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD
INGLEWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1972721355**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Wei Wang**



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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Dan Weingarten, Administrator
Goldstar Healthcare Center of Inglewood
515 Centinela Avenue
Inglewood, CA 90302

GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD
NATIONAL PROVIDER IDENTIFIER (NPI): 1972721355
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 \$31,273, 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.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Dan Weingarten
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Certified

Enclosure

cc: Betty Cam
Chief Financial Officer
Goldstar Healthcare, LLC
5670 Wilshire Boulevard, Suite 1620
Los Angeles, CA 90036

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1972721355

OSHPD Facility No.:

206190147

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	\$ 1,780,350	\$ 77.97
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 632,695	\$ 27.71
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 486,948	\$ 21.33
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 389,098	\$ 17.04
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 42,131	\$ 1.85
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,622	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 40,690	\$ 1.78
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 252,080	\$ 11.04
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 841,879	\$ 36.87
11	Cost of Routine Service/Audited Total Costs	\$ 4,615,636.00	\$ 4,479,494	\$ 196.18
12	Total Patient Days (Adj)	22,834	22,834	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 202.14	\$ 196.18	
14	Overpayments (Adj 20)		\$ (31,273)	
15	Medi-Cal Days (Adj 19)	16,971	16,812	
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:

GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1972721355

OSHPD Facility No.:

206190147

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:
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

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

Provider NPI:
1972721355

OSHPD Facility No.:
206190147

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	\$ 39,610	\$ 39,610		
160	Activities	57,203		\$ 57,203	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,683,537	39,610	57,203	1,780,350 *
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	\$ 1,780,350	\$ 39,610	\$ 57,203	\$ 1,780,350

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

Provider NPI:
1972721355

OSHPD Facility Number:
206190147

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	\$ 101,087	\$ 101,087										
010	Housekeeping	116,895	152	\$ 117,047									
060	Laundry and Linen	75,921	6,585	7,636	\$ 90,143								
065	Dietary	211,335	4,258	4,938	0	\$ 220,531							
155	Social Services	N/A	283	329	0	0	\$ 612						
160	Activities	N/A	290	336	0	0	0	\$ 626					
165	Administration	N/A	10,949	12,697	0	0	0	0		\$ 23,646	\$ 23,646		
166	Medical Records	85,931	613	711	0	0	0	0		87,255		\$ 87,255	
170	Inservice Education - Nursing	68,897	125	145	0	0	0	0	\$ 69,167				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	128	473	\$ 601
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	125	461	586
080	Physical Therapy		1,088	1,261	0	0	0	0	0	2,349	1,536	5,669	9,554
081	Respiratory Therapy		0	0	0	0	0	0	0	0	67	245	312
082	Occupational Therapy		1,088	1,261	0	0	0	0	0	2,349	1,481	5,464	9,293
083	Speech Pathology		0	0	0	0	0	0	0	0	259	956	1,216
085	Pharmacy		712	826	0	0	0	0	0	1,537	607	2,239	4,383
090	Laboratory		0	0	0	0	0	0	0	0	117	431	548
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	115	423	537
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		74,818	86,761	90,143	220,531	612	626	69,167	542,659	19,197	70,839	632,695
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		125	145	0	0	0	0	0	270	15	55	341
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 660,066	\$ 101,087	\$ 117,047	\$ 90,143	\$ 220,531	\$ 612	\$ 626	\$ 69,167	\$ 549,165	\$ 23,646	\$ 87,255	\$ 660,066

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

Provider NPI:
1972721355

OSHPD Facility Number:
206190147

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	\$ 121,003	\$ 121,003										
010	Housekeeping	3,615	181	\$ 3,796									
060	Laundry and Linen	4,419	7,883	248	\$ 12,549								
065	Dietary	134,894	5,097	160	0	\$ 140,152							
155	Social Services	735	339	11	0	0	\$ 1,085						
160	Activities	3,333	347	11	0	0	0	\$ 3,691					
165	Administration	N/A	13,106	412	0	0	0	0		\$ 13,518	\$ 13,518		
166	Medical Records	8,089	734	23	0	0	0	0		8,846		\$ 8,846	
170	Inservice Education - Nursing	0	150	5	0	0	0	0	\$ 155				
ANCILLARY SERVICES													
075	Patient Supplies	21,230	0	0	0	0	0	0	0	21,230	73	48	\$ 21,351
077	Specialized Support Surfaces	20,692	0	0	0	0	0	0	0	20,692	71	47	20,810
080	Physical Therapy	245,951	1,302	41	0	0	0	0	0	247,294	878	575	248,747
081	Respiratory Therapy	11,020	0	0	0	0	0	0	0	11,020	38	25	11,083
082	Occupational Therapy	236,730	1,302	41	0	0	0	0	0	238,073	846	554	239,473
083	Speech Pathology	42,943	0	0	0	0	0	0	0	42,943	148	97	43,188
085	Pharmacy	94,900	852	27	0	0	0	0	0	95,779	347	227	96,353
090	Laboratory	19,369	0	0	0	0	0	0	0	19,369	67	44	19,480
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	18,988	0	0	0	0	0	0	0	18,988	66	43	19,096
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	218,787	89,559	2,814	12,549	140,152	1,085	3,691	155	468,792	10,975	7,182	486,948 *
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	1,487	150	5	0	0	0	0	0	1,642	9	6	1,656
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,208,185	\$ 121,003	\$ 3,796	\$ 12,549	\$ 140,152	\$ 1,085	\$ 3,691	\$ 155	\$ 1,185,821	\$ 13,518	\$ 8,846	\$ 1,208,185

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

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

Provider NPI:
1972721355

OSHPD Facility Number:
206190147

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)	\$ 410,180	90%							
	Property Tax (line 40)	44,414	10%	\$ 454,594						
005	Plant Operations and Maintenance			3,238	\$ 3,238					
010	Housekeeping			677	5	\$ 682				
060	Laundry and Linen			29,404	211	44	\$ 29,659			
065	Dietary			19,014	136	29	0	\$ 19,179		
155	Social Services			1,266	9	2	0	0	\$ 1,277	
160	Activities			1,295	9	2	0	0	0	\$ 1,306
165	Administration			48,888	351	74	0	0	0	0
166	Medical Records			2,737	20	4	0	0	0	0
170	Inservice Education - Nursing			559	4	1	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,856	35	7	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,856	35	7	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			3,179	23	5	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			334,066	2,396	505	29,659	19,179	1,277	1,306
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			559	4	1	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 454,594	100%	\$ 454,594	\$ 3,238	\$ 682	\$ 29,659	\$ 19,179	\$ 1,277	\$ 1,306

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

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

Provider NPI:
1972721355

OSHPD Facility Number:
206190147

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 90% Of Total	Property Tax 10% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 410,180	90%							
	Property Tax (line 40)	44,414	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 49,313	\$ 49,313				
166	Medical Records				2,761		\$ 2,761			
170	Inservice Education - Nursing			\$ 564						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	267	15	\$ 282	\$ 255	\$ 28
077	Specialized Support Surfaces			0	0	260	15	275	248	27
080	Physical Therapy			0	4,899	3,204	179	8,282	7,473	809
081	Respiratory Therapy			0	0	139	8	146	132	14
082	Occupational Therapy			0	4,899	3,088	173	8,159	7,362	797
083	Speech Pathology			0	0	541	30	571	515	56
085	Pharmacy			0	3,206	1,265	71	4,542	4,099	444
090	Laboratory			0	0	244	14	257	232	25
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	239	13	252	228	25
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			564	388,952	40,035	2,242	431,229	389,098	42,131 *
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	564	31	2	597	539	58
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 454,594	100%	\$ 564	\$ 402,520	\$ 49,313	\$ 2,761	\$ 454,594	\$ 410,180	\$ 44,414

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

Provider NPI:
1972721355

OSHPD Facility Number:
206190147

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. 73% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 15,032												
055	Interest - Other	16,916												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,005,027												
	Total Costs Allocable as Administration	1,036,975	73%											
167	CDPH Licensing Fees	16,779	1%											
168	Professional Liability Insurance	50,119	4%											
169	Quality Assurance Fees	310,497	22%											
174	Caregiver Training	0	0%											
	Total	1,414,370	100%						\$ 1,414,370					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 21,230	\$ -	\$ 21,230	7,664	\$ 5,619	\$ 91	\$ 272	\$ 1,683	\$ -
077	Specialized Support Surfaces			0	0	20,692	0	20,692	7,470	5,477	89	265	1,640	0
080	Physical Therapy			0	2,349	247,294	4,899	254,541	91,891	67,372	1,090	3,256	20,173	0
081	Respiratory Therapy			0	0	11,020	0	11,020	3,978	2,917	47	141	873	0
082	Occupational Therapy			0	2,349	238,073	4,899	245,320	88,562	64,931	1,051	3,138	19,442	0
083	Speech Pathology			0	0	42,943	0	42,943	15,503	11,366	184	549	3,403	0
085	Pharmacy			0	1,537	95,779	3,206	100,523	36,289	26,606	431	1,286	7,967	0
090	Laboratory			0	0	19,369	0	19,369	6,992	5,127	83	248	1,535	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	18,988	0	18,988	6,855	5,026	81	243	1,505	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,780,350	542,659	468,792	388,952	3,180,753	1,148,271	841,879	13,622	40,690	252,080	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	270	1,642	564	2,476	894	655	11	32	196	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,414,370		\$ 1,780,350	\$ 549,165	\$ 1,185,821	\$ 402,520	\$ 3,917,856	\$ 1,414,370					
	Total Administrative Costs							\$ 1,414,370		\$ 1,036,975	\$ 16,779	\$ 50,119	\$ 310,497	\$ -
	Unit Cost Multiplier							0.36100613						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 110,901	\$ 22,364	\$ 52,074	\$ 185,339							
	TOTAL FACILITY COSTS							\$ 5,517,565						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

Provider NPI:
1972721355

OSHPD Facility Number:
206190147

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES))))))))		
005	Plant Operations and Maintenance	110									
010	Housekeeping	23	23								
060	Laundry and Linen	999	999	999							
065	Dietary	646	646	646							
155	Social Services	43	43	43							
160	Activities	44	44	44							
165	Administration	1,661	1,661	1,661							
166	Medical Records	93	93	93							
170	Inservice Education - Nursing	19	19	19							
	ANCILLARY SERVICES										
075	Patient Supplies									21,230	21,230
077	Specialized Support Surfaces									20,692	20,692
080	Physical Therapy	165	165	165						254,541	254,541
081	Respiratory Therapy									11,020	11,020
082	Occupational Therapy	165	165	165						245,320	245,320
083	Speech Pathology									42,943	42,943
085	Pharmacy	108	108	108						100,523	100,523
090	Laboratory									19,369	19,369
095	Home Health Services									0	0
100	Other Ancillary Services									18,988	18,988
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,350	11,350	11,350	222,090	66,627	1,902,324	1,902,324	1,902,324	3,180,753	3,180,753
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	19	19	19						2,476	2,476
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	15,445	15,335	15,312	222,090	66,627	1,902,324	1,902,324	1,902,324	3,917,856	3,917,856
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 39,610	\$ 57,203			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.0208219	0.030070062			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 101,087	\$ 117,047	\$ 90,143	\$ 220,531	\$ 612	\$ 626	\$ 69,167	\$ 23,646	\$ 87,255
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.59191392	7.64411011	0.40588405	3.30994149	0.00032179	0.00032927	0.03635947	0.00603545	0.02227110
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 121,003	\$ 3,796	\$ 12,549	\$ 140,152	\$ 1,085	\$ 3,691	\$ 155	\$ 13,518	\$ 8,846
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.89064232	0.24794180	0.05650613	2.10352448	0.00057033	0.00194031	0.00008129	0.00345041	0.00225784
	TOTAL CAPITAL COSTS - SCH. 5	\$ 454,594	\$ 3,238	\$ 682	\$ 29,659	\$ 19,179	\$ 1,277	\$ 1,306	\$ 564	\$ 49,313	\$ 2,761
	UNIT COST MULTIPLIER (CAPITAL COSTS)	29.43308514	0.21112745	0.04452827	0.13354519	0.28785517	0.00067108	0.00068669	0.00029653	0.01258673	0.00070474

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

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

Provider NPI:
1972721355

OSHPD Facility Number:
206190147

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	\$ 81,972	\$ 0	\$ 81,972	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,723	8,392	19,115	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	155,747	(34,744)	121,003	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 248,442	\$ (26,352)	\$ 222,090	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	120,510	(3,615)	116,895	(Sch 3)
010	.40-.99	Other - Nonlabor	6300		3,615	3,615	(Sch 4)
010		Housekeeping - Total	6300	\$ 120,510	\$ 0	\$ 120,510	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 101,367	\$ 101,367	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	47,761	0	47,761	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	28	0	28	(Sch 5)
035		Leases and Rentals	7200	384,000	(340,490)	43,510	(Sch 5)
040		Property Taxes	7300	45,985	(1,571)	44,414	(Sch 5)
045		Property Insurance	7400	15,032	0	15,032	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		217,514	217,514	(Sch 5)
055		Interest - Other	7600	\$ 16,916	\$ 0	\$ 16,916	(Sch 6)
057		Subtotal 005 - 055		\$ 878,674	\$ (49,532)	\$ 829,142	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	81,795	(5,874)	75,921	(Sch 3)
060	.40-.99	Other - Nonlabor	6400		4,419	4,419	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 81,795	\$ (1,455)	\$ 80,340	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 171,922	\$ 0	\$ 171,922	(Sch 3)
065	.20-.39	Fringe Benefits	6500	22,344	17,069	39,413	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	152,340	(17,446)	134,894	(Sch 4)
065		Dietary - Total	6500	\$ 346,606	\$ (377)	\$ 346,229	
070		Provision for Bad Debts	7700	\$ 30,673	(30,673)	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	21,230	0	21,230	(Sch 4)
075		Patient Supplies - Total	8100	\$ 21,230	\$ 0	\$ 21,230	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	20,692	0	20,692	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 20,692	\$ 0	\$ 20,692	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

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

Provider NPI:
1972721355

OSHPD Facility Number:
206190147

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	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	245,951	0	245,951	(Sch 4)
080		Physical Therapy - Total	8200	\$ 245,951	\$ 0	\$ 245,951	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		11,020	11,020	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 11,020	\$ 11,020	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	236,730	0	236,730	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 236,730	\$ 0	\$ 236,730	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	42,943	0	42,943	(Sch 4)
083		Speech Pathology - Total	8280	\$ 42,943	\$ 0	\$ 42,943	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	94,900	0	94,900	(Sch 4)
085		Pharmacy - Total	8300	\$ 94,900	\$ 0	\$ 94,900	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	19,369	0	19,369	(Sch 4)
090		Laboratory - Total	8400	\$ 19,369	\$ 0	\$ 19,369	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		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	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	18,988	0	18,988	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 18,988	\$ 0	\$ 18,988	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

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

Provider NPI:
1972721355

OSHPD Facility Number:
206190147

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	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		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	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 700,803	\$ 11,020	\$ 711,823	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,453,421	\$ (79,466)	\$ 1,373,955	(Sch 2)
105	.20-.39	Fringe Benefits	6110	170,632	138,950	309,582	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	397,111	(178,324)	218,787	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,021,164	\$ (118,840)	\$ 1,902,324	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		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	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		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	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		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	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

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

Provider NPI:
1972721355

OSHPD Facility Number:
206190147

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
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		1,487	1,487
140		Beauty and Barber - Total	8900	\$ 0	\$ 1,487	\$ 1,487
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,021,164	\$ (117,353)	\$ 1,903,811
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 31,823	\$ 0	\$ 31,823
155	.20-.39	Fringe Benefits	6600	4,614	3,173	7,787
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	3,978	(3,243)	735
155		Social Services - Total	6600	\$ 40,415	\$ (70)	\$ 40,345

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

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

Provider NPI:
1972721355

OSHPD Facility Number:
206190147

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	\$ 46,732	\$ 0	\$ 46,732	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,189	4,282	10,471	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,718	(4,385)	3,333	(Sch 4)
160		Activities - Total	6700	\$ 60,639	\$ (103)	\$ 60,536	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 299,524	\$ 42,129	\$ 341,653	(Sch 6)
165	.20-.39	Fringe Benefits	6900	28,804	31,647	60,451	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	663,571	(60,648)	602,923	(Sch 6)
165		Administration - Total	6900	\$ 991,899	\$ 13,128	\$ 1,005,027	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 78,590	\$ 0	\$ 78,590	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,513	(172)	7,341	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,089	0	8,089	(Sch 4)
166		Medical Records - Total	6900	\$ 94,192	\$ (172)	\$ 94,020	
167		CDPH Licensing Fees	6900	\$ 16,779	\$ 0	\$ 16,779	(Sch 6)
168		Professional Liability Insurance	6900	\$ 50,800	\$ (681)	\$ 50,119	(Sch 6)
169		Quality Assurance Fees	6900	\$ 310,497	\$ 0	\$ 310,497	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 56,179	\$ 0	\$ 56,179	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,008	4,710	12,718	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	4,833	(4,833)	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 69,020	\$ (123)	\$ 68,897	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,634,241	\$ 11,979	\$ 1,646,220	
200		Total		\$ 5,693,956	\$ (176,391)	\$ 5,517,565	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 66,921	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD

Provider NPI:
1972721355

OSHPD Facility Number:
206190147

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

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	8,392	8,572	(180)					
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(34,744)	(8,572)		(26,172)				
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	(3,615)			(3,615)				
010	4	Housekeeping - Other - Nonlabor	3,615			3,615				
015	4	Depreciation: Buildings and Improvements	101,367							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	(340,490)			43,510				
040	4	Property Taxes	(1,571)							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	217,514							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	(5,874)				(4,419)			
060	4	Laundry and Linen - Other - Nonlabor	4,419				4,419			
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	17,069	17,446	(377)					
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(17,446)	(17,446)						
070	4	Provision for Bad Debts	(30,673)							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	11,020							11,020
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1972721355		20
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	N/A			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$66,921	\$66,921

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1972721355		20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$10,723	\$8,572	\$19,295 *	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	155,747	(8,572)	147,175 *	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	22,344	17,446	39,790 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	152,340	(17,446)	134,894 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	170,632	147,853	318,485 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	397,111	(147,853)	249,258 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	4,614	3,243	7,857 *	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	3,978	(3,243)	735	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	6,189	4,385	10,574 *	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	7,718	(4,385)	3,333	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	28,804	29,274	58,078 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	663,571	(29,274)	634,297 *	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	8,008	4,833	12,841 *	
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	4,833	(4,833)	0	
							To reclassify fringe benefits expenses to the appropriate cost centers for proper cost determination 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$634,297	\$4,870	\$639,167 *	
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* 19,295	(180)	19,115	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	* 39,790	(377)	39,413	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 318,485	(3,188)	315,297 *	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	* 7,857	(70)	7,787	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	* 10,574	(103)	10,471	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 58,078	(657)	57,421 *	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	7,513	(172)	7,341	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 12,841	(123)	12,718	
							To reclassify various fringe benefits expenses to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1972721355		20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
4	10.5	035	4	8A-1	035	4	Leases and Rentals	\$384,000	\$43,510	\$427,510 *	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	* 147,175	(26,172)	121,003	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 249,258	(13,955)	235,303 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 639,167	(3,383)	635,784 *	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
5	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$120,510	(\$3,615)	\$116,895	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	0	3,615	3,615	
							To reclassify non-labor portion of housekeeping agency costs to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				
6	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$81,795	(\$4,419)	\$77,376 *	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	0	4,419	4,419	
							To reclassify non-labor portion of laundry and linen agency costs to the appropriate cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52502(c)(1)				
7	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,453,421	(\$79,466)	\$1,373,955	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	299,524	79,466	378,990 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 315,297	(5,715)	309,582	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 57,421	5,715	63,136 *	
							To reclassify quality assurance related wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b), 52100, 52101, 52102, 52104 and 52501				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments	
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1972721355		20	
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
RECLASSIFICATIONS OF REPORTED COSTS												
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$635,784	\$5,496	\$641,280 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	235,303	(5,496)	229,807 *	
							To reclassify pharmacy consultant fees to the administration cost center for proper cost determination.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8					
							CCR, Title 22, Sections 51510(c) and 51511(c)					
9	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor		\$0	\$11,020	\$11,020	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	229,807	(11,020)	218,787	
							To reclassify oxygen expenses from Skilled Nursing to an ancillary cost center.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2202.8 and 2203.2					
							CCR, Title 22, Section 51511(c)					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1972721355		20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate state and federal income taxes. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304	*	\$641,280	(\$13,521)	\$627,759 *
11	10.5	140	4	8A-1	140	4	Beauty and Barber		\$0	\$1,487	\$1,487
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	627,759	14,855	642,614 *
12	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements		\$0	\$101,367	\$101,367
	10.5	035	4	8A-1	035	4	Leases and Rentals	*	427,510	(384,000)	43,510
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment		0	217,514	217,514
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	642,614	11,094	653,708 *
13	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate loan expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$653,708	(\$50,785)	\$602,923
14	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property taxes expenses to agree with the provider's property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$45,985	(\$1,571)	\$44,414

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1972721355		20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
15	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the reported liability insurance expenses to agree with the audited liability insurance expenses. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$50,800	(\$681)	\$50,119	
16	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$378,990	(\$37,337)	\$341,653
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To adjust owner compensation based on the State Administrator Compensation Guideline. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	*	63,136	(2,685)	60,451
17	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff To adjust the laundry and linen agency costs to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$77,376	(\$1,455)	\$75,921
18	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300		\$30,673	(\$30,673)	\$0

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments		
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1972721355		20		
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
19	4.1	5	2	1	15		Medi-Cal Patient Days		16,971	(159)	16,812	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through August 31, 2012 Report Date: September 18, 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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDSTAR HEALTHCARE CENTER OF INGLEWOOD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1972721355		20
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
20	Not Reported			1	14		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	\$31,273	\$31,273