

**REPORT
ON THE
RATE SETTING AUDIT
GOLDSTAR HEALTHCARE CENTER
OF CHATSWORTH
CHATSWORTH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1164457644
FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Allen Dervi
Auditor: Tina Ho**



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



EDMUND G. BROWN JR.
GOVERNOR

July 19, 2013

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

GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH
NATIONAL PROVIDER IDENTIFIER (NPI) 1164457644
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 \$3,176, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1164457644

OSHPD Facility No.:

206190165

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	\$ 3,727,856	\$ 84.23
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 843,559	\$ 19.06
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 800,503	\$ 18.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 349,174	\$ 7.89
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 46,492	\$ 1.05
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 28,700	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 72,553	\$ 1.64
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 554,628	\$ 12.53
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,040,440	\$ 23.51
11	Cost of Routine Service/Audited Total Costs	\$ 7,432,388	\$ 7,463,906	\$ 168.64
12	Total Patient Days (Adj)	44,260	44,260	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 167.93	\$ 168.64	
14	Overpayments (Adj 15)	\$ 0	\$ 3,176	
15	Medi-Cal Days (Adj 14)	33,351	31,767	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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 CHATSWORTH

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1164457644

OSHPD Facility No.:

206190165

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

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

Provider NPI:
1164457644

OSHPD Facility No.:
206190165

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 45,803	\$ 45,803		
160	Activities	168,211		\$ 168,211	
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	3,513,842	45,803	168,211	3,727,856 *
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		\$ 3,727,856	\$ 45,803	\$ 168,211	\$ 3,727,856

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

Provider NPI:
1164457644

OSHPD Facility Number:
206190165

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	\$ 95,895	\$ 95,895										
010	Housekeeping	204,550	615	\$ 205,165									
060	Laundry and Linen	132,852	2,449	5,274	\$ 140,575								
065	Dietary	291,801	10,789	23,231	0	\$ 325,821							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	8,090	17,420	0	0	0	\$ 25,510					
165	Administration	N/A	5,818	12,528	0	0	0	0		\$ 18,346	\$ 18,346		
166	Medical Records	78,813	759	1,635	0	0	0	0		81,207		\$ 81,207	
170	Inservice Education - Nursing	75,473	2,604	5,608	0	0	0	0	\$ 83,685				
ANCILLARY SERVICES													
075	Patient Supplies		587	1,265	0	0	0	0	0	1,852	19	82	\$ 1,953 ***
077	Specialized Support Surfaces		3,890	8,376	0	0	0	0	0	12,266	123	542	12,931 ***
080	Physical Therapy		1,890	4,069	0	0	0	0	0	5,958	391	1,732	8,082 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		1,890	4,069	0	0	0	0	0	5,958	317	1,405	7,681 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	100	440	540 ***
085	Pharmacy		288	620	0	0	0	0	0	909	331	1,464	2,703 ***
090	Laboratory		0	0	0	0	0	0	0	0	62	273	334 ***
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		133	286	0	0	0	0	0	419	74	326	819
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		55,893	120,355	140,575	325,821	0	25,510	83,685	751,839	16,903	74,817	843,559 *
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	0	0	0	0	0	0	0	22	98	120
145	Other Nonreimbursable		199	430	0	0	0	0	0	629	6	28	663
	TOTAL	\$ 879,384	\$ 95,895	\$ 205,165	\$ 140,575	\$ 325,821	\$ -	\$ 25,510	\$ 83,685	\$ 779,831	\$ 18,346	\$ 81,207	\$ 879,384

* (To Schedule 1)
** (To Subacute Care - Pediatric Schedule 1)
*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

Provider NPI:
1164457644

OSHPD Facility Number:
206190165

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	\$ 253,295	\$ 253,295										
010	Housekeeping	6,501	1,625	\$ 8,126									
060	Laundry and Linen	46,124	6,469	209	\$ 52,802								
065	Dietary	244,878	28,497	920	0	\$ 274,295							
155	Social Services	4,035	0	0	0	0	\$ 4,035						
160	Activities	7,569	21,369	690	0	0	0	\$ 29,628					
165	Administration	N/A	15,368	496	0	0	0	0		\$ 15,864	\$ 15,864		
166	Medical Records	4,415	2,005	65	0	0	0	0		6,485		\$ 6,485	
170	Inservice Education - Nursing	0	6,879	222	0	0	0	0	\$ 7,101				
ANCILLARY SERVICES													
075	Patient Supplies	0	1,551	50	0	0	0	0	0	1,602	16	7	\$ 1,624
077	Specialized Support Surfaces	0	10,275	332	0	0	0	0	0	10,606	106	43	10,756
080	Physical Therapy	110,481	4,991	161	0	0	0	0	0	115,633	338	138	116,110
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	85,873	4,991	161	0	0	0	0	0	91,025	275	112	91,412
083	Speech Pathology	33,130	0	0	0	0	0	0	0	33,130	86	35	33,251
085	Pharmacy	107,060	761	25	0	0	0	0	0	107,846	286	117	108,248
090	Laboratory	20,517	0	0	0	0	0	0	0	20,517	53	22	20,592
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	23,122	351	11	0	0	0	0	0	23,485	64	26	23,574
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	259,649	147,636	4,767	52,802	274,295	4,035	29,628	7,101	779,913	14,616	5,975	800,503
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	7,343	0	0	0	0	0	0	0	7,343	19	8	7,370
145	Other Nonreimbursable	0	527	17	0	0	0	0	0	544	5	2	552
	TOTAL	\$ 1,213,992	\$ 253,295	\$ 8,126	\$ 52,802	\$ 274,295	\$ 4,035	\$ 29,628	\$ 7,101	\$ 1,191,643	\$ 15,864	\$ 6,485	\$ 1,213,992

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

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

Provider NPI:
1164457644

OSHPD Facility Number:
206190165

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)	\$ 387,368	88%							
	Property Tax (line 40)	51,578	12%	\$ 438,946						
005	Plant Operations and Maintenance			7,945	\$ 7,945					
010	Housekeeping			2,764	51	\$ 2,815				
060	Laundry and Linen			11,008	203	72	\$ 11,283			
065	Dietary			48,490	894	319	0	\$ 49,702		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			36,361	670	239	0	0	0	\$ 37,270
165	Administration			26,150	482	172	0	0	0	0
166	Medical Records			3,412	63	22	0	0	0	0
170	Inservice Education - Nursing			11,705	216	77	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,640	49	17	0	0	0	0
077	Specialized Support Surfaces			17,483	322	115	0	0	0	0
080	Physical Therapy			8,493	157	56	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,493	157	56	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,295	24	9	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			598	11	4	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			251,214	4,631	1,652	11,283	49,702	0	37,270
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	0	0	0	0	0	0
145	Other Nonreimbursable			897	17	6	0	0	0	0
	TOTAL	\$ 438,946	100%	\$ 438,946	\$ 7,945	\$ 2,815	\$ 11,283	\$ 49,702	\$ -	\$ 37,270

* (To Schedule 1)

** (To Subacute Care - Pediatric Schedule 1)

*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

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

Provider NPI:
1164457644

OSHPD Facility Number:
206190165

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 387,368	88%							
	Property Tax (line 40)	51,578	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 26,804	\$ 26,804				
166	Medical Records				3,497		\$ 3,497			
170	Inservice Education - Nursing			\$ 11,998						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,706	27	4	\$ 2,736	\$ 2,415	\$ 322 ***
077	Specialized Support Surfaces			0	17,920	179	23	18,123	15,993	2,129 ***
080	Physical Therapy			0	8,705	572	75	9,351	8,252	1,099 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	8,705	464	61	9,229	8,145	1,084 ***
083	Speech Pathology			0	0	145	19	164	145	19 ***
085	Pharmacy			0	1,327	483	63	1,874	1,653	220 ***
090	Laboratory			0	0	90	12	102	90	12 ***
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	613	108	14	734	648	86
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			11,998	367,750	24,695	3,222	395,667	349,174	46,492 *
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	0	32	4	36	32	4
145	Other Nonreimbursable			0	919	9	1	929	820	109
	TOTAL	\$ 438,946	100%	\$ 11,998	\$ 408,645	\$ 26,804	\$ 3,497	\$ 438,946	\$ 387,368	\$ 51,578

* (To Schedule 1)
** (To Subacute Care - Pediatric Schedule 1)
*** (To Subacute Care - Pediatric Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

Provider NPI:
1164457644

OSHPD Facility Number:
206190165

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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 22,898												
055	Interest - Other	40,437												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,065,966												
	Total Costs Allocable as Administration	1,129,301	61%											
167	CDPH Licensing Fees	31,151	2%											
168	Professional Liability Insurance	78,750	4%											
169	Quality Assurance Fees	601,997	33%											
174	Caregiver Training	0	0%											
	Total	1,841,199	100%						\$ 1,841,199					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,852	\$ 1,602	\$ 2,706	\$ 6,160	1,857	\$ 1,139	\$ 31	\$ 79	\$ 607	\$ -
077	Specialized Support Surfaces			0	12,266	10,606	17,920	40,793	12,297	7,542	208	526	4,020	0
080	Physical Therapy			0	5,958	115,633	8,705	130,296	39,277	24,090	665	1,680	12,842	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,958	91,025	8,705	105,688	31,859	19,541	539	1,363	10,417	0
083	Speech Pathology			0	0	33,130	0	33,130	9,987	6,125	169	427	3,265	0
085	Pharmacy			0	909	107,846	1,327	110,082	33,183	20,353	561	1,419	10,850	0
090	Laboratory			0	0	20,517	0	20,517	6,185	3,793	105	265	2,022	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	419	23,485	613	24,517	7,390	4,533	125	316	2,416	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			3,727,856	751,839	779,913	367,750	5,627,358	1,696,321	1,040,440	28,700	72,553	554,628	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	0	7,343	0	7,343	2,213	1,358	37	95	724	0
145	Other Nonreimbursable			0	629	544	919	2,092	631	387	11	27	206	0
	SUBTOTAL	\$ 1,841,199		\$ 3,727,856	\$ 779,831	\$ 1,191,643	\$ 408,645	\$ 6,107,974	\$ 1,841,199					
	Total Administrative Costs							\$ 1,841,199		\$ 1,129,301	\$ 31,151	\$ 78,750	\$ 601,997	\$ -
	Unit Cost Multiplier							0.30144183						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 99,553	\$ 22,349	\$ 30,301	\$ 152,204							
	TOTAL FACILITY COSTS							\$ 8,101,377						

* (To Schedule 1)
 ** (To Subacute Care - Pediatric Schedule 1)
 *** (To Subacute Care - Pediatric Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

Provider NPI:
1164457644

OSHPD Facility Number:
206190165

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 13)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	319									
010	Housekeeping	111	111								
060	Laundry and Linen	442	442	442							
065	Dietary	1,947	1,947	1,947							
155	Social Services										
160	Activities	1,460	1,460	1,460							
165	Administration	1,050	1,050	1,050							
166	Medical Records	137	137	137							
170	Inservice Education - Nursing	470	470	470							
	ANCILLARY SERVICES										
075	Patient Supplies	106	106	106						6,160	6,160
077	Specialized Support Surfaces	702	702	702						40,793	40,793
080	Physical Therapy	341	341	341						130,296	130,296
081	Respiratory Therapy									0	0
082	Occupational Therapy	341	341	341						105,688	105,688
083	Speech Pathology									33,130	33,130
085	Pharmacy	52	52	52						110,082	110,082
090	Laboratory									20,517	20,517
095	Home Health Services									0	0
100	Other Ancillary Services	24	24	24						24,517	24,517
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,087	10,087	10,087	437,750	131,325	3,773,491	3,773,491	3,773,491	5,627,358	5,627,358
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									7,343	7,343
145	Other Nonreimbursable	36	36	36						2,092	2,092
	TOTAL STATISTICS	17,625	17,306	17,195	437,750	131,325	3,773,491	3,773,491	3,773,491	6,107,974	6,107,974
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 45,803 0.012138097	\$ 168,211 0.044577024			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 95,895 5.54114180	\$ 205,165 11.93167006	\$ 140,575 0.32113074	\$ 325,821 2.48102467	\$ - 0.00000000	\$ 25,510 0.00676040	\$ 83,685 0.02217714	\$ 18,346 0.00300369	\$ 81,207 0.01329521
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 253,295 14.63625332	\$ 8,126 0.47255738	\$ 52,802 0.12062158	\$ 274,295 2.08867203	\$ 4,035 0.00106930	\$ 29,628 0.00785158	\$ 7,101 0.00188185	\$ 15,864 0.00259730	\$ 6,485 0.00106171
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 438,946 24.90473759	\$ 7,945 0.45906687	\$ 2,815 0.16373261	\$ 11,283 0.02577538	\$ 49,702 0.37846651	\$ - 0.00000000	\$ 37,270 0.00987685	\$ 11,998 0.00317953	\$ 26,804 0.00438835	\$ 3,497 0.00057258

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

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

Provider NPI:
1164457644

OSHPD Facility Number:
206190165

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	\$ 78,293	\$ 0	\$ 78,293	(Sch 3)
005	.20-.39	Fringe Benefits	6200	3,628	13,974	17,602	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	260,903	(7,608)	253,295	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 342,824	\$ 6,366	\$ 349,190	
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	212,083	(7,533)	204,550	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	0	6,501	6,501	(Sch 4)
010		Housekeeping - Total	6300	\$ 212,083	\$ (1,032)	\$ 211,051	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 91,773	\$ 91,773	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	26,902	0	26,902	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	384,000	(384,000)	0	(Sch 5)
040		Property Taxes	7300	52,935	(1,357)	51,578	(Sch 5)
045		Property Insurance	7400	22,898	0	22,898	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	268,693	268,693	(Sch 5)
055		Interest - Other	7600	\$ 40,437	\$ 0	\$ 40,437	(Sch 6)
057		Subtotal 005 - 055		\$ 1,082,079	\$ (19,557)	\$ 1,062,522	
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	179,664	(46,812)	132,852	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	0	46,124	46,124	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 179,664	\$ (688)	\$ 178,976	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 237,460	\$ 0	\$ 237,460	(Sch 3)
065	.20-.39	Fringe Benefits	6500	13,943	40,398	54,341	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	265,967	(21,089)	244,878	(Sch 4)
065		Dietary - Total	6500	\$ 517,370	\$ 19,309	\$ 536,679	
070		Provision for Bad Debts	7700	\$	0	\$ 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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

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

Provider NPI:
1164457644

OSHPD Facility Number:
206190165

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	110,481	0	110,481	(Sch 4)
080		Physical Therapy - Total	8200	\$ 110,481	\$ 0	\$ 110,481	
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		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
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	85,873	0	85,873	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 85,873	\$ 0	\$ 85,873	
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	33,130	0	33,130	(Sch 4)
083		Speech Pathology - Total	8280	\$ 33,130	\$ 0	\$ 33,130	
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	107,060	0	107,060	(Sch 4)
085		Pharmacy - Total	8300	\$ 107,060	\$ 0	\$ 107,060	
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	20,517	0	20,517	(Sch 4)
090		Laboratory - Total	8400	\$ 20,517	\$ 0	\$ 20,517	
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	23,122	0	23,122	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 23,122	\$ 0	\$ 23,122	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

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

Provider NPI:
1164457644

OSHPD Facility Number:
206190165

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		\$ 380,183	\$ 0	\$ 380,183	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 0	\$ 2,902,932	\$ 2,902,932	(Sch 2)
105	.20-.39	Fringe Benefits	6110	0	609,790	609,790	(Sch 2)
105	.49	Agency Staff	6110	0	1,120	1,120	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	0	259,649	259,649	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 3,773,491	\$ 3,773,491	
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)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

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

Provider NPI:
1164457644

OSHPD Facility Number:
206190165

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
126	.40-.99	Other - Nonlabor	6160		0	0
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0

(Sch 4)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

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

Provider NPI:
1164457644

OSHPD Facility Number:
206190165

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 (Sch 2)
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 (Sch 2)
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 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		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 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	7,343	7,343 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 7,343	\$ 7,343
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 0	\$ 3,780,834	\$ 3,780,834
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 39,210	\$ 0	\$ 39,210 (Sch 2)
155	.20-.39	Fringe Benefits	6600	532	6,061	6,593 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,909	(2,874)	4,035 (Sch 4)
155		Social Services - Total	6600	\$ 46,651	\$ 3,187	\$ 49,838

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH

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

Provider NPI:
1164457644

OSHPD Facility Number:
206190165

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	\$ 138,407	\$ 0	\$ 138,407	(Sch 2)
160	.20-.39	Fringe Benefits	6700	5,130	24,674	29,804	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	20,989	(13,420)	7,569	(Sch 4)
160		Activities - Total	6700	\$ 164,526	\$ 11,254	\$ 175,780	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 218,831	\$ 0	\$ 218,831	(Sch 6)
165	.20-.39	Fringe Benefits	6900	12,647	37,392	50,039	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	793,089	4,007	797,096	(Sch 6)
165		Administration - Total	6900	\$ 1,024,567	\$ 41,399	\$ 1,065,966	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 65,562	\$ 0	\$ 65,562	(Sch 3)
166	.20-.39	Fringe Benefits	6900	2,253	10,998	13,251	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	10,083	(5,668)	4,415	(Sch 4)
166		Medical Records - Total	6900	\$ 77,898	\$ 5,330	\$ 83,228	
167		CDPH Licensing Fees	6900	\$ 31,151	\$ 0	\$ 31,151	(Sch 6)
168		Professional Liability Insurance	6900	\$ 86,897	\$ (8,147)	\$ 78,750	(Sch 6)
169		Quality Assurance Fees	6900	\$ 601,997	\$ 0	\$ 601,997	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,886	\$ 0	\$ 63,886	(Sch 3)
170	.20-.39	Fringe Benefits	6800	928	10,659	11,587	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	5,465	(5,465)	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 70,279	\$ 5,194	\$ 75,473	
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		\$ 2,103,966	\$ 58,217	\$ 2,162,183	
200		Total		\$ 4,263,262	\$ 3,838,115	\$ 8,101,377	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 154,254	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1164457644		15
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>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$154,254	\$154,254

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164457644		15	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
RECLASSIFICATIONS OF REPORTED COSTS											
2	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$212,083	(\$6,501)	\$205,582 *	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	0	6,501	6,501	
							To reclassify the nonlabor portion of agency costs for housekeeping 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)				
3	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$179,664	(\$46,124)	\$133,540 *	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	0	46,124	46,124	
							To reclassify the nonlabor portion of agency costs for laundry and linen 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)				
4	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	\$0	\$1,120	\$1,120	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	0	(1,120)	(1,120) *	
							To reclassify contracted labor 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				
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* (\$1,120)	(\$7,343)	(\$8,463) *	
	10.5	140	4	8A-1	140	4	Beauty and Barber	0	7,343	7,343	
							To reclassify beauty and barber expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8 and 2328				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164457644		15
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>										
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$793,089	\$8,147	\$801,236 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	86,897	(8,147)	78,750
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* (\$8,463)	(\$24,000)	(\$32,463) *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify medical director fees to the Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)	* 801,236	24,000	825,236 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164457644		15	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
8	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$3,628	\$13,974	\$17,602	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	260,903	(7,608)	253,295	
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	0	91,773	91,773	
	10.5	035	4	8A-1	035	4	Leases and Rentals	384,000	(384,000)	0	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	0	268,693	268,693	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	13,943	40,398	54,341	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	265,967	(21,089)	244,878	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	0	2,902,932	2,902,932	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	0	609,790	609,790	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	(32,463)	292,112	259,649
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	532	6,061	6,593	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	6,909	(2,874)	4,035	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	5,130	24,674	29,804	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	20,989	(13,420)	7,569	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	12,647	37,392	50,039	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	825,236	(24,991)	800,245 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	2,253	10,998	13,251	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	10,083	(5,668)	4,415	
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	928	10,659	11,587	
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	5,465	(5,465)	0	
							To reconcile the reported expenses to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$800,245	(\$3,149)	\$797,096
							To abate miscellaneous revenue against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164457644		15	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
10	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff To eliminate prior year housekeeping expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304	*	\$205,582	(\$1,032)	\$204,550
11	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff To eliminate prior year laundry and linen expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304	*	\$133,540	(\$688)	\$132,852
12	10.5	040	4	8A-1	040	4	Property Taxes To adjust property taxes to agree with the provider's property tax bills. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$52,935	(\$1,357)	\$51,578

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164457644		15
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
13	10.7	065	3	7	065		Dietary (Square Feet)	0	1,947	1,947
	10.7	175	3	7	N/A		Total Statistics - Square Feet	15,248	1,947	17,195
							To adjust square feet statistics to agree with the prior year audited statistics in order to properly allocate indirect costs.			
							42 CFR 413.24 and 413.50			
							CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1164457644		15
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>										
14	4.1	5	2	1	15	Medi-Cal Skilled Nursing Care Days - Total	33,351	(1,584)	31,767	
To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 18, 2013 Report Date: June 19, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Section 51541										

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDSTAR HEALTHCARE CENTER OF CHATSWORTH							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1164457644		15
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>												
15	Not Reported			1	14		Overpayments To recover overpayments for overstated Medi-Cal patient days related to bedhold. 42 CFR 433.139, 413.20 and 413.24 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51535.1(b)		\$0	\$3,176	\$3,176	