

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - CHATEAU
STOCKTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1679529176**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Linda King
Auditor: Inosencia Aparicio**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 18, 2013

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

GOLDEN LIVINGCENTER - CHATEAU
NATIONAL PROVIDER IDENTIFIER (NPI) 1679529176
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 \$7,317, which resulted from Medi-Cal overpayments

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLDEN LIVINGCENTER - CHATEAU

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

Provider NPI:
1679529176

OSHPD Facility No.:
206390826

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	\$ 2,880,076	\$ 87.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 629,695	\$ 19.22
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 619,503	\$ 18.91
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 289,305	\$ 8.83
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 15,087	\$ 0.46
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,771	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 63,871	\$ 1.95
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 11,214	\$ 0.34
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 342,672	\$ 10.46
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 809,267	\$ 24.70
11	Cost of Routine Service/Audited Total Costs	\$ 5,666,361.00	\$ 5,678,460	\$ 173.34
12	Total Patient Days (Adj)	32,759	32,759	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 172.97	\$ 173.34	
14	Overpayments (Adj 2)	\$ 0	\$ (7,317)	
15	Medi-Cal Days (Adj 1)	25,689	24,877	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLDEN LIVINGCENTER - CHATEAU

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

Provider NPI:
1679529176

OSHPD Facility No.:
206390826

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - CHATEAU

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

Provider NPI:
1679529176

OSHPD Facility No.:
206390826

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 74,890	\$ 74,890		
160	Activities	46,514		\$ 46,514	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	38,599	0	0	38,599
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	2,758,672	74,890	46,514	2,880,076 *
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	\$ 2,918,675	\$ 74,890	\$ 46,514	\$ 2,918,675

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - CHATEAU

Provider NPI:
1679529176

OSHPD Facility Number:
206390826

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 53,601	\$ 53,601										
010	Housekeeping	112,642	613	\$ 113,255									
060	Laundry and Linen	69,430	1,992	4,258	\$ 75,679								
065	Dietary	297,682	4,882	10,436	0	\$ 313,000							
155	Social Services	N/A	509	1,089	0	0	\$ 1,598						
160	Activities	N/A	2,671	5,709	0	0	0	\$ 8,380					
165	Administration	N/A	5,272	11,268	0	0	0	0		\$ 16,540	\$ 16,540		
166	Medical Records	57,242	715	1,529	0	0	0	0		59,486		\$ 59,486	
170	Inservice Education - Nursing	73,211	0	0	0	0	0	0	\$ 73,211				
ANCILLARY SERVICES													
075	Patient Supplies		1,272	2,719	0	0	0	0	0	3,991	269	969	\$ 5,229
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,139	2,434	703	0	0	0	0	4,275	917	3,298	8,490
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	1	1
082	Occupational Therapy		1,084	2,317	0	0	0	0	0	3,402	759	2,730	6,891
083	Speech Pathology		813	1,737	0	0	0	0	0	2,549	1,009	3,628	7,187
085	Pharmacy		136	290	0	0	0	0	0	426	601	2,161	3,188
090	Laboratory		0	0	0	0	0	0	0	0	81	290	371
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	83	298	381
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		31,980	68,353	74,713	313,000	1,598	8,380	73,211	571,235	12,718	45,742	629,695 *
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		523	1,118	264	0	0	0	0	1,904	32	114	2,050
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	71	255	325
	TOTAL	\$ 663,808	\$ 53,601	\$ 113,255	\$ 75,679	\$ 313,000	\$ 1,598	\$ 8,380	\$ 73,211	\$ 587,782	\$ 16,540	\$ 59,486	\$ 663,808

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN LIVINGCENTER - CHATEAU

Provider NPI:
1679529176

OSHPD Facility Number:
206390826

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	\$ 203,318	\$ 203,318										
010	Housekeeping	20,433	2,327	\$ 22,760									
060	Laundry and Linen	28,518	7,556	856	\$ 36,929								
065	Dietary	231,989	18,520	2,097	0	\$ 252,606							
155	Social Services	450	1,932	219	0	0	\$ 2,601						
160	Activities	2,899	10,132	1,147	0	0	0	\$ 14,178					
165	Administration	N/A	19,997	2,264	0	0	0	0		\$ 22,261	\$ 22,261		
166	Medical Records	3,772	2,713	307	0	0	0	0		6,792		\$ 6,792	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	35,272	4,825	546	0	0	0	0	0	40,644	362	111	\$ 41,117
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	294,695	4,319	489	343	0	0	0	0	299,846	1,234	377	301,457
081	Respiratory Therapy	84	0	0	0	0	0	0	0	84	0	0	84
082	Occupational Therapy	242,953	4,113	466	0	0	0	0	0	247,531	1,022	312	248,865
083	Speech Pathology	331,607	3,082	349	0	0	0	0	0	335,038	1,358	414	336,811
085	Pharmacy	202,366	515	58	0	0	0	0	0	202,939	809	247	203,995
090	Laboratory	27,415	0	0	0	0	0	0	0	27,415	109	33	27,557
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,160	0	0	0	0	0	0	0	28,160	112	34	28,306
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	156,279	121,304	13,736	36,458	252,606	2,601	14,178	0	597,162	17,118	5,223	619,503 *
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	3,069	1,983	225	129	0	0	0	0	5,406	43	13	5,461
145	Other Nonreimbursable	24,063	0	0	0	0	0	0	0	24,063	95	29	24,187
	TOTAL	\$ 1,837,342	\$ 203,318	\$ 22,760	\$ 36,929	\$ 252,606	\$ 2,601	\$ 14,178	\$ -	\$ 1,808,288	\$ 22,261	\$ 6,792	\$ 1,837,342

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - CHATEAU

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

Provider NPI:
1679529176

OSHPD Facility Number:
206390826

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)	\$ 328,872	95%							
	Property Tax (line 40)	17,150	5%	\$ 346,022						
005	Plant Operations and Maintenance			8,259	\$ 8,259					
010	Housekeeping			3,865	95	\$ 3,960				
060	Laundry and Linen			12,552	307	149	\$ 13,008			
065	Dietary			30,767	752	365	0	\$ 31,884		
155	Social Services			3,209	78	38	0	0	\$ 3,326	
160	Activities			16,831	412	200	0	0	0	\$ 17,442
165	Administration			33,220	812	394	0	0	0	0
166	Medical Records			4,507	110	53	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			8,016	196	95	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,175	175	85	121	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,832	167	81	0	0	0	0
083	Speech Pathology			5,121	125	61	0	0	0	0
085	Pharmacy			856	21	10	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			201,517	4,927	2,390	12,842	31,884	3,326	17,442
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,295	81	39	45	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 346,022	100%	\$ 346,022	\$ 8,259	\$ 3,960	\$ 13,008	\$ 31,884	\$ 3,326	\$ 17,442

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - CHATEAU

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

Provider NPI:
1679529176

OSHPD Facility Number:
206390826

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 328,872	95%							
	Property Tax (line 40)	17,150	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 34,426	\$ 34,426				
166	Medical Records				4,671		\$ 4,671			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	8,307	561	76	\$ 8,944	\$ 8,501	\$ 443
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	7,556	1,909	259	9,724	9,242	482
081	Respiratory Therapy			0	0	1	0	1	1	0
082	Occupational Therapy			0	7,080	1,580	214	8,875	8,435	440
083	Speech Pathology			0	5,307	2,100	285	7,691	7,310	381
085	Pharmacy			0	887	1,251	170	2,307	2,193	114
090	Laboratory			0	0	168	23	191	181	9
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	172	23	196	186	10
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	274,328	26,472	3,592	304,392	289,305	15,087
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,460	66	9	3,535	3,360	175
145	Other Nonreimbursable			0	0	147	20	167	159	8
	TOTAL	\$ 346,022	100%	\$ -	\$ 306,925	\$ 34,426	\$ 4,671	\$ 346,022	\$ 328,872	\$ 17,150

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - CHATEAU

Provider NPI:
1679529176

OSHPD Facility Number:
206390826

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. 65% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 1% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 10,595												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,041,832												
	Total Costs Allocable as Administration	1,052,427	65%											
167	CDPH Licensing Fees	23,110	1%											
168	Professional Liability Insurance	83,062	5%											
169	Quality Assurance Fees	445,634	28%											
174	Caregiver Training	14,584	1%											
	Total	1,618,817	100%						\$ 1,618,817					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 38,599	\$ 3,991	\$ 40,644	\$ 8,307	\$ 91,541	26,360	\$ 17,137	\$ 376	\$ 1,353	\$ 7,257	\$ 237
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,275	299,846	7,556	311,677	89,750	58,349	1,281	4,605	24,707	809
081	Respiratory Therapy			0	0	84	0	84	24	16	0	1	7	0
082	Occupational Therapy			0	3,402	247,531	7,080	258,014	74,298	48,302	1,061	3,812	20,453	669
083	Speech Pathology			0	2,549	335,038	5,307	342,895	98,740	64,193	1,410	5,066	27,182	890
085	Pharmacy			0	426	202,939	887	204,252	58,817	38,238	840	3,018	16,191	530
090	Laboratory			0	0	27,415	0	27,415	7,894	5,132	113	405	2,173	71
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,160	0	28,160	8,109	5,272	116	416	2,232	73
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			2,880,076	571,235	597,162	274,328	4,322,800	1,244,794	809,267	17,771	63,871	342,672	11,214
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,904	5,406	3,460	10,770	3,101	2,016	44	159	854	28
145	Other Nonreimbursable			0	0	24,063	0	24,063	6,929	4,505	99	356	1,907	62
	SUBTOTAL	\$ 1,618,817		\$ 2,918,675	\$ 587,782	\$ 1,808,288	\$ 306,925	\$ 5,621,670	\$ 1,618,817					
	Total Administrative Costs							\$ 1,618,817		\$ 1,052,427	\$ 23,110	\$ 83,062	\$ 445,634	\$ 14,584
	Unit Cost Multiplier							0.28796016						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 76,026	\$ 29,054	\$ 39,097	\$ 144,177						
	TOTAL FACILITY COSTS							\$ 7,384,664						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - CHATEAU

Provider NPI:
1679529176

OSHPD Facility Number:
206390826

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc 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	579									
010	Housekeeping	271	271								
060	Laundry and Linen	880	880	880							
065	Dietary	2,157	2,157	2,157							
155	Social Services	225	225	225							
160	Activities	1,180	1,180	1,180							
165	Administration	2,329	2,329	2,329							
166	Medical Records	316	316	316							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	562	562	562						91,541	91,541
077	Specialized Support Surfaces									0	0
080	Physical Therapy	503	503	503	3,660					311,677	311,677
081	Respiratory Therapy									84	84
082	Occupational Therapy	479	479	479						258,014	258,014
083	Speech Pathology	359	359	359						342,895	342,895
085	Pharmacy	60	60	60						204,252	204,252
090	Laboratory									27,415	27,415
095	Home Health Services									0	0
100	Other Ancillary Services									28,160	28,160
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,128	14,128	14,128	389,114	98,277	2,914,951	2,914,951	2,914,951	4,322,800	4,322,800
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	231	231	231	1,373					10,770	10,770
145	Other Nonreimbursable									24,063	24,063
	TOTAL STATISTICS	24,259	23,680	23,409	394,147	98,277	2,914,951	2,914,951	2,914,951	5,621,670	5,621,670
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 74,890	\$ 46,514			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.025691684	0.015957044			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 53,601	\$ 113,255	\$ 75,679	\$ 313,000	\$ 1,598	\$ 8,380	\$ 73,211	\$ 16,540	\$ 59,486
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.26355574	4.83811456	0.19200824	3.18487849	0.00054817	0.00287482	0.02511569	0.00294215	0.01058158
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 203,318	\$ 22,760	\$ 36,929	\$ 252,606	\$ 2,601	\$ 14,178	\$ -	\$ 22,261	\$ 6,792
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.58606419	0.97226808	0.09369431	2.57035036	0.00089217	0.00486383	0.00000000	0.00395992	0.00120826
	TOTAL CAPITAL COSTS - SCH. 5	\$ 346,022	\$ 8,259	\$ 3,960	\$ 13,008	\$ 31,884	\$ 3,326	\$ 17,442	\$ -	\$ 34,426	\$ 4,671
	UNIT COST MULTIPLIER (CAPITAL COSTS)	14.26365473	0.34876081	0.16916419	0.03300238	0.32442858	0.00114096	0.00598373	0.00000000	0.00612386	0.00083089

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - CHATEAU

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

Provider NPI:
1679529176

OSHPD Facility Number:
206390826

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	\$ 38,145	\$ 0	\$ 38,145	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,456	0	15,456	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	203,318	0	203,318	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 256,919	\$ 0	\$ 256,919	
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	112,642	0	112,642	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,433	0	20,433	(Sch 4)
010		Housekeeping - Total	6300	\$ 133,075	\$ 0	\$ 133,075	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	109,465	0	109,465	(Sch 5)
025		Depreciation: Equipment	7140	37,441	0	37,441	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	181,966	0	181,966	(Sch 5)
040		Property Taxes	7300	17,150	0	17,150	(Sch 5)
045		Property Insurance	7400	10,595	0	10,595	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 746,611	\$ 0	\$ 746,611	
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	69,430	0	69,430	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	28,518	0	28,518	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 97,948	\$ 0	\$ 97,948	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 246,411	\$ 0	\$ 246,411	(Sch 3)
065	.20-.39	Fringe Benefits	6500	51,271	0	51,271	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	231,989	0	231,989	(Sch 4)
065		Dietary - Total	6500	\$ 529,671	\$ 0	\$ 529,671	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 28,241	\$ 0	\$ 28,241	(Sch 2)
075	.20-.39	Fringe Benefits	8100	10,358	0	10,358	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	35,272	0	35,272	(Sch 4)
075		Patient Supplies - Total	8100	\$ 73,871	\$ 0	\$ 73,871	
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:
GOLDEN LIVINGCENTER - CHATEAU

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

Provider NPI:
1679529176

OSHPD Facility Number:
206390826

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	294,695	0	294,695	(Sch 4)
080		Physical Therapy - Total	8200	\$ 294,695	\$ 0	\$ 294,695	
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	84	0	84	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 84	\$ 0	\$ 84	
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	242,953	0	242,953	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 242,953	\$ 0	\$ 242,953	
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	331,607	0	331,607	(Sch 4)
083		Speech Pathology - Total	8280	\$ 331,607	\$ 0	\$ 331,607	
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	202,366	0	202,366	(Sch 4)
085		Pharmacy - Total	8300	\$ 202,366	\$ 0	\$ 202,366	
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	27,415	0	27,415	(Sch 4)
090		Laboratory - Total	8400	\$ 27,415	\$ 0	\$ 27,415	
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	28,160	0	28,160	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,160	\$ 0	\$ 28,160	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - CHATEAU

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

Provider NPI:
1679529176

OSHPD Facility Number:
206390826

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		\$ 1,201,151	\$ 0	\$ 1,201,151	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,085,263	\$ 0	\$ 2,085,263	(Sch 2)
105	.20-.39	Fringe Benefits	6110	673,409	0	673,409	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	156,279	0	156,279	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,914,951	\$ 0	\$ 2,914,951	
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:
GOLDEN LIVINGCENTER - CHATEAU

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

Provider NPI:
1679529176

OSHPD Facility Number:
206390826

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	3,069	0	3,069 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,069	\$ 0	\$ 3,069
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	24,063	0	24,063 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 24,063	\$ 0	\$ 24,063
146		Subtotal 105 - 145		\$ 2,942,083	\$ 0	\$ 2,942,083
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 58,077	\$ 0	\$ 58,077 (Sch 2)
155	.20-.39	Fringe Benefits	6600	16,813	0	16,813 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	450	0	450 (Sch 4)
155		Social Services - Total	6600	\$ 75,340	\$ 0	\$ 75,340

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - CHATEAU

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

Provider NPI:
1679529176

OSHPD Facility Number:
206390826

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	\$ 38,123	\$ 0	\$ 38,123	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,391	0	8,391	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,899	0	2,899	(Sch 4)
160		Activities - Total	6700	\$ 49,413	\$ 0	\$ 49,413	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 222,905	\$ 0	\$ 222,905	(Sch 6)
165	.20-.39	Fringe Benefits	6900	55,115	0	55,115	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	763,812	0	763,812	(Sch 6)
165		Administration - Total	6900	\$ 1,041,832	\$ 0	\$ 1,041,832	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 44,230	\$ 0	\$ 44,230	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,012	0	13,012	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,772	0	3,772	(Sch 4)
166		Medical Records - Total	6900	\$ 61,014	\$ 0	\$ 61,014	
167		CDPH Licensing Fees	6900	\$ 23,110	\$ 0	\$ 23,110	(Sch 6)
168		Professional Liability Insurance	6900	\$ 83,062	\$ 0	\$ 83,062	(Sch 6)
169		Quality Assurance Fees	6900	\$ 445,634	\$ 0	\$ 445,634	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,848	\$ 0	\$ 54,848	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,363	0	18,363	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 73,211	\$ 0	\$ 73,211	
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	14,584	0	14,584	(Sch 6)
174		Caregiver Training - Total	6900	\$ 14,584	\$ 0	\$ 14,584	
		Subtotal 155 - 174		\$ 1,867,200	\$ 0	\$ 1,867,200	
200		Total		\$ 7,384,664	\$ 0	\$ 7,384,664	

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

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - CHATEAU							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1679529176		2
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report				Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
1	4.1	5	2	1	15	N/A	Medi-Cal Days		25,689	(812)	24,877	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through July 31, 2012 Report Date: August 24, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541					

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - CHATEAU							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1679529176		2
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
2	N/A			1	14	N/A	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$7,317	\$7,317