

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER – HY-PANA  
STOCKTON, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1689626830**

**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 – HY-PANA  
NATIONAL PROVIDER IDENTIFIER (NPI) 1689626830  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$5,897, 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 - HY-PANA

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

Provider NPI:  
1689626830

OSHPD Facility No.:  
206390910

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,045,327	\$ 91.20
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 703,594	\$ 21.07
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 609,152	\$ 18.24
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 249,431	\$ 7.47
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 47,972	\$ 1.44
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,222	\$ 0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 197,876	\$ 5.93
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 12,087	\$ 0.36
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 369,014	\$ 11.05
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 846,802	\$ 25.36
11	Cost of Routine Service/Audited Total Costs	\$ 6,104,021.00	\$ 6,104,477	\$ 182.82
12	Total Patient Days (Adj )	33,391	33,391	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 182.80	\$ 182.82	
14	Overpayments (Adj 2)	\$ 0	\$ (5,897)	
15	Medi-Cal Days (Adj 1)	28,835	27,724	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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 - HY-PANA

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

**Provider NPI:**  
1689626830

**OSHPD Facility No.:**  
206390910

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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 - HY-PANA

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

**Provider NPI:**  
1689626830

**OSHPD Facility No.:**  
206390910

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 59,404	\$ 59,404		
160	Activities	90,045		\$ 90,045	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	34,729	0	0	34,729
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,895,878	59,404	90,045	3,045,327 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,080,056</b>	<b>\$ 59,404</b>	<b>\$ 90,045</b>	<b>\$ 3,080,056</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GOLDEN LIVINGCENTER - HY-PANA

Provider NPI:  
1689626830

OSHPD Facility Number:  
206390910

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 47,011	\$ 47,011										
010	Housekeeping	148,983	209	\$ 149,192									
060	Laundry and Linen	91,003	1,325	4,223	\$ 96,551								
065	Dietary	316,265	6,342	20,216	0	\$ 342,823							
155	Social Services	N/A	311	993	0	0	\$ 1,304						
160	Activities	N/A	1,781	5,678	0	0	0	\$ 7,459					
165	Administration	N/A	2,340	7,460	0	0	0	0		\$ 9,800	\$ 9,800		
166	Medical Records	39,048	346	1,102	0	0	0	0		40,495		\$ 40,495	
170	Inservice Education - Nursing	77,772	0	0	0	0	0	0	\$ 77,772				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		518	1,652	0	0	0	0	0	2,171	125	518	\$ 2,814
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	37	153	190
080	Physical Therapy		288	918	138	0	0	0	0	1,344	598	2,471	4,413
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		198	632	0	0	0	0	0	831	416	1,718	2,965
083	Speech Pathology		203	646	0	0	0	0	0	849	327	1,353	2,528
085	Pharmacy		164	524	0	0	0	0	0	688	222	919	1,830
090	Laboratory		0	0	0	0	0	0	0	0	10	40	50
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	37	153	190
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		32,708	104,264	96,368	342,823	1,304	7,459	77,772	662,699	7,968	32,926	703,594 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		277	884	44	0	0	0	0	1,205	12	51	1,268
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	47	194	241
	<b>TOTAL</b>	\$ 720,082	\$ 47,011	\$ 149,192	\$ 96,551	\$ 342,823	\$ 1,304	\$ 7,459	\$ 77,772	\$ 669,787	\$ 9,800	\$ 40,495	\$ 720,082

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR**

Provider Name:  
GOLDEN LIVINGCENTER - HY-PANA

Provider NPI:  
1689626830

OSHPD Facility Number:  
206390910

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
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 213,828	\$ 213,828										
010	Housekeeping	26,663	951	\$ 27,614									
060	Laundry and Linen	33,386	6,025	782	\$ 40,193								
065	Dietary	198,466	28,846	3,742	0	\$ 231,054							
155	Social Services	1,725	1,417	184	0	0	\$ 3,325						
160	Activities	1,879	8,102	1,051	0	0	0	\$ 11,032					
165	Administration	N/A	10,644	1,381	0	0	0	0		\$ 12,025	\$ 12,025		
166	Medical Records	4,684	1,572	204	0	0	0	0		6,460		\$ 6,460	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies	29,073	2,358	306	0	0	0	0	0	31,737	154	83	\$ 31,973
077	Specialized Support Surfaces	21,345	0	0	0	0	0	0	0	21,345	46	24	21,415
080	Physical Therapy	339,293	1,310	170	58	0	0	0	0	340,830	734	394	341,958
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	236,086	902	117	0	0	0	0	0	237,105	510	274	237,890
083	Speech Pathology	185,102	922	120	0	0	0	0	0	186,143	402	216	186,761
085	Pharmacy	125,378	747	97	0	0	0	0	0	126,222	273	147	126,642
090	Laboratory	5,555	0	0	0	0	0	0	0	5,555	12	6	5,573
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	21,277	0	0	0	0	0	0	0	21,277	45	24	21,347
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
	<b>ROUTINE SERVICES</b>												
105	Skilled Nursing Care	140,525	148,771	19,298	40,117	231,054	3,325	11,032	0	594,123	9,777	5,252	609,152 *
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 *
	<b>NONREIMBURSABLE</b>												
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,540	1,261	164	18	0	0	0	0	3,983	15	8	4,006
145	Other Nonreimbursable	26,971	0	0	0	0	0	0	0	26,971	58	31	27,059
	<b>TOTAL</b>	<b>\$ 1,613,776</b>	<b>\$ 213,828</b>	<b>\$ 27,614</b>	<b>\$ 40,193</b>	<b>\$ 231,054</b>	<b>\$ 3,325</b>	<b>\$ 11,032</b>	<b>\$ -</b>	<b>\$ 1,595,292</b>	<b>\$ 12,025</b>	<b>\$ 6,460</b>	<b>\$ 1,613,776</b>

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - HY-PANA

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

Provider NPI:  
1689626830

OSHPD Facility Number:  
206390910

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 261,461	84%							
	Property Tax (line 40)	50,286	16%	\$ 311,747						
005	Plant Operations and Maintenance			5,803	\$ 5,803					
010	Housekeeping			1,360	26	\$ 1,386				
060	Laundry and Linen			8,621	164	39	\$ 8,824			
065	Dietary			41,273	783	188	0	\$ 42,244		
155	Social Services			2,027	38	9	0	0	\$ 2,075	
160	Activities			11,592	220	53	0	0	0	\$ 11,865
165	Administration			15,229	289	69	0	0	0	0
166	Medical Records			2,249	43	10	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,373	64	15	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,874	36	9	13	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,291	24	6	0	0	0	0
083	Speech Pathology			1,319	25	6	0	0	0	0
085	Pharmacy			1,069	20	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			212,861	4,037	969	8,807	42,244	2,075	11,865
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,805	34	8	4	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 311,747</b>	<b>100%</b>	<b>\$ 311,747</b>	<b>\$ 5,803</b>	<b>\$ 1,386</b>	<b>\$ 8,824</b>	<b>\$ 42,244</b>	<b>\$ 2,075</b>	<b>\$ 11,865</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - HY-PANA

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

Provider NPI:  
1689626830

OSHPD Facility Number:  
206390910

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 84% Of Total	Property Tax 16% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 261,461	84%							
	Property Tax (line 40)	50,286	16%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 15,587	\$ 15,587				
166	Medical Records				2,302		\$ 2,302			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,453	199	29	\$ 3,682	\$ 3,088	\$ 594
077	Specialized Support Surfaces			0	0	59	9	68	57	11
080	Physical Therapy			0	1,931	951	140	3,022	2,535	488
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,321	661	98	2,080	1,745	336
083	Speech Pathology			0	1,350	521	77	1,947	1,633	314
085	Pharmacy			0	1,094	354	52	1,500	1,258	242
090	Laboratory			0	0	15	2	18	15	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	59	9	67	57	11
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	282,858	12,674	1,872	297,403	249,431	47,972
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,851	19	3	1,874	1,571	302
145	Other Nonreimbursable			0	0	75	11	86	72	14
	<b>TOTAL</b>	\$ 311,747	100%	\$ -	\$ 293,858	\$ 15,587	\$ 2,302	\$ 311,747	\$ 261,461	\$ 50,286

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GOLDEN LIVINGCENTER - HY-PANA

Provider NPI:  
1689626830

OSHPD Facility Number:  
206390910

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 14% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 1% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 8,186												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,033,276												
	Total Costs Allocable as Administration	1,041,462	58%											
167	CDPH Licensing Fees	28,560	2%											
168	Professional Liability Insurance	243,363	14%											
169	Quality Assurance Fees	453,842	25%											
174	Caregiver Training	14,866	1%											
	Total	1,782,093	100%						\$ 1,782,093					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 34,729	\$ 2,171	\$ 31,737	\$ 3,453	\$ 72,089	22,782	\$ 13,314	\$ 365	\$ 3,111	\$ 5,802	\$ 190
077	Specialized Support Surfaces			0	0	21,345	0	21,345	6,746	3,942	108	921	1,718	56
080	Physical Therapy			0	1,344	340,830	1,931	344,105	108,748	63,553	1,743	14,851	27,695	907
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	831	237,105	1,321	239,258	75,613	44,188	1,212	10,326	19,256	631
083	Speech Pathology			0	849	186,143	1,350	188,342	59,522	34,785	954	8,128	15,158	497
085	Pharmacy			0	688	126,222	1,094	128,004	40,453	23,641	648	5,524	10,302	337
090	Laboratory			0	0	5,555	0	5,555	1,756	1,026	28	240	447	15
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	21,277	0	21,277	6,724	3,930	108	918	1,712	56
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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			3,045,327	662,699	594,123	282,858	4,585,007	1,449,001	846,802	23,222	197,876	369,014	12,087
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
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,205	3,983	1,851	7,040	2,225	1,300	36	304	567	19
145	Other Nonreimbursable			0	0	26,971	0	26,971	8,524	4,981	137	1,164	2,171	71
	<b>SUBTOTAL</b>	\$ 1,782,093		\$ 3,080,056	\$ 669,787	\$ 1,595,292	\$ 293,858	\$ 5,638,993	\$ 1,782,093					
	Total Administrative Costs							\$ 1,782,093		\$ 1,041,462	\$ 28,560	\$ 243,363	\$ 453,842	\$ 14,866
	Unit Cost Multiplier							0.31603038						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 50,295	\$ 18,484	\$ 17,889	\$ 86,668							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,507,754						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GOLDEN LIVINGCENTER - HY-PANA

Provider NPI:  
1689626830

OSHPD Facility Number:  
206390910

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	418									
010	Housekeeping	98	98								
060	Laundry and Linen	621	621	621							
065	Dietary	2,973	2,973	2,973							
155	Social Services	146	146	146							
160	Activities	835	835	835							
165	Administration	1,097	1,097	1,097							
166	Medical Records	162	162	162							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	243	243	243						72,089	72,089
077	Specialized Support Surfaces									21,345	21,345
080	Physical Therapy	135	135	135	595					344,105	344,105
081	Respiratory Therapy									0	0
082	Occupational Therapy	93	93	93						239,258	239,258
083	Speech Pathology	95	95	95						188,342	188,342
085	Pharmacy	77	77	77						128,004	128,004
090	Laboratory									5,555	5,555
095	Home Health Services									0	0
100	Other Ancillary Services									21,277	21,277
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	15,333	15,333	15,333	414,881	100,173	3,036,403	3,036,403	3,036,403	4,585,007	4,585,007
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	130	130	130	190					7,040	7,040
145	Other Nonreimbursable									26,971	26,971
	<b>TOTAL STATISTICS</b>	22,456	22,038	21,940	415,666	100,173	3,036,403	3,036,403	3,036,403	5,638,993	5,638,993
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 59,404 0.019563938	\$ 90,045 0.029655154			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 47,011 2.13317905	\$ 149,192 6.80000235	\$ 96,551 0.23227906	\$ 342,823 3.42231288	\$ 1,304 0.00042954	\$ 7,459 0.00245659	\$ 77,772 0.02561320	\$ 9,800 0.00173785	\$ 40,495 0.00718128
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 213,828 9.70269534	\$ 27,614 1.25860821	\$ 40,193 0.09669535	\$ 231,054 2.30654923	\$ 3,325 0.00109516	\$ 11,032 0.00363314	\$ - 0.00000000	\$ 12,025 0.00213239	\$ 6,460 0.00114555
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 311,747 13.88257036	\$ 5,803 0.26331402	\$ 1,386 0.06318581	\$ 8,824 0.02122818	\$ 42,244 0.42170611	\$ 2,075 0.00068322	\$ 11,865 0.00390744	\$ - 0.00000000	\$ 15,587 0.00276421	\$ 2,302 0.00040821

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - HY-PANA

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

Provider NPI:  
1689626830

OSHPD Facility Number:  
206390910

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	\$ 35,981	\$ 0	\$ 35,981	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,030	0	11,030	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	213,828	0	213,828	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 260,839	\$ 0	\$ 260,839	
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	148,983	0	148,983	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,663	0	26,663	(Sch 4)
010		Housekeeping - Total	6300	\$ 175,646	\$ 0	\$ 175,646	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 148,143	\$ 0	\$ 148,143	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	39,278	0	39,278	(Sch 5)
025		Depreciation: Equipment	7140	43,210	0	43,210	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	30,830	0	30,830	(Sch 5)
040		Property Taxes	7300	50,286	0	50,286	(Sch 5)
045		Property Insurance	7400	8,186	0	8,186	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 756,418	\$ 0	\$ 756,418	
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	91,003	0	91,003	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	33,386	0	33,386	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 124,389	\$ 0	\$ 124,389	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 236,188	\$ 0	\$ 236,188	(Sch 3)
065	.20-.39	Fringe Benefits	6500	80,077	0	80,077	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	198,466	0	198,466	(Sch 4)
065		Dietary - Total	6500	\$ 514,731	\$ 0	\$ 514,731	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 25,322	\$ 0	\$ 25,322	(Sch 2)
075	.20-.39	Fringe Benefits	8100	9,407	0	9,407	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	29,073	0	29,073	(Sch 4)
075		Patient Supplies - Total	8100	\$ 63,802	\$ 0	\$ 63,802	
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	21,345	0	21,345	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 21,345	\$ 0	\$ 21,345	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - HY-PANA

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

Provider NPI:  
1689626830

OSHPD Facility Number:  
206390910

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	339,293	0	339,293	(Sch 4)
080		Physical Therapy - Total	8200	\$ 339,293	\$ 0	\$ 339,293	
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	236,086	0	236,086	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 236,086	\$ 0	\$ 236,086	
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	185,102	0	185,102	(Sch 4)
083		Speech Pathology - Total	8280	\$ 185,102	\$ 0	\$ 185,102	
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	125,378	0	125,378	(Sch 4)
085		Pharmacy - Total	8300	\$ 125,378	\$ 0	\$ 125,378	
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	5,555	0	5,555	(Sch 4)
090		Laboratory - Total	8400	\$ 5,555	\$ 0	\$ 5,555	
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	21,277	0	21,277	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 21,277	\$ 0	\$ 21,277	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - HY-PANA

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

Provider NPI:  
1689626830

OSHPD Facility Number:  
206390910

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		\$ 997,838	\$ 0	\$ 997,838	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,117,296	\$ 0	\$ 2,117,296	(Sch 2)
105	.20-.39	Fringe Benefits	6110	696,293	0	696,293	(Sch 2)
105	.49	Agency Staff	6110	82,289	0	82,289	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	140,525	0	140,525	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,036,403	\$ 0	\$ 3,036,403	
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 - HY-PANA

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

Provider NPI:  
1689626830

OSHPD Facility Number:  
206390910

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)
		<b>Other Nonreimbursable</b>				
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	2,540	0	2,540 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,540	\$ 0	\$ 2,540
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	26,971	0	26,971 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 26,971	\$ 0	\$ 26,971
146		<b>Subtotal 105 - 145</b>		\$ 3,065,914	\$ 0	\$ 3,065,914
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 45,707	\$ 0	\$ 45,707 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,697	0	13,697 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,725	0	1,725 (Sch 4)
155		Social Services - Total	6600	\$ 61,129	\$ 0	\$ 61,129

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - HY-PANA

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

Provider NPI:  
1689626830

OSHPD Facility Number:  
206390910

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	\$ 62,890	\$ 0	\$ 62,890	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,155	0	27,155	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,879	0	1,879	(Sch 4)
160		Activities - Total	6700	\$ 91,924	\$ 0	\$ 91,924	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 205,716	\$ 0	\$ 205,716	(Sch 6)
165	.20-.39	Fringe Benefits	6900	65,975	0	65,975	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	761,585	0	761,585	(Sch 6)
165		Administration - Total	6900	\$ 1,033,276	\$ 0	\$ 1,033,276	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 26,167	\$ 0	\$ 26,167	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,881	0	12,881	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,684	0	4,684	(Sch 4)
166		Medical Records - Total	6900	\$ 43,732	\$ 0	\$ 43,732	
167		CDPH Licensing Fees	6900	\$ 28,560	\$ 0	\$ 28,560	(Sch 6)
168		Professional Liability Insurance	6900	\$ 243,363	\$ 0	\$ 243,363	(Sch 6)
169		Quality Assurance Fees	6900	\$ 453,842	\$ 0	\$ 453,842	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 60,878	\$ 0	\$ 60,878	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,894	0	16,894	(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	\$ 77,772	\$ 0	\$ 77,772	
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	14,866	0	14,866	(Sch 6)
174		Caregiver Training - Total	6900	\$ 14,866	\$ 0	\$ 14,866	
		<b>Subtotal 155 - 174</b>		\$ 2,048,464	\$ 0	\$ 2,048,464	
200		<b>Total</b>		\$ 7,507,754	\$ 0	\$ 7,507,754	

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 - HY-PANA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1689626830		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				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
1	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through July 31, 2012 Report Date: August 24, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	28,835	(1,111)	27,724

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - HY-PANA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1689626830		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						
<b><u>ADJUSTMENT TO OTHER MATTERS</u></b>												
2	N/A			1	14	N/A	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$5,897	\$5,897