

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - PORTSIDE
STOCKTON, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1255387833**

**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 - PORTSIDE
NATIONAL PROVIDER IDENTIFIER (NPI) 1255387833
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 \$12,869, 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 - PORTSIDE

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

Provider NPI:
1255387833

OSHPD Facility No.:
206391045

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	\$ 3,034,842	\$ 86.45
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 666,528	\$ 18.99
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 567,447	\$ 16.16
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 285,574	\$ 8.13
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 14,794	\$ 0.42
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,451	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 64,502	\$ 1.84
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 12,137	\$ 0.35
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 370,842	\$ 10.56
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 822,416	\$ 23.43
11	Cost of Routine Service/Audited Total Costs	\$ 5,868,017.00	\$ 5,857,531	\$ 166.85
12	Total Patient Days (Adj)	35,106	35,106	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 167.15	\$ 166.85	
14	Overpayments (Adj 2,3)	\$ 0	\$ (12,869)	
15	Medi-Cal Days (Adj 1)	29,215	27,496	
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 - PORTSIDE

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

Provider NPI:
1255387833

OSHPD Facility No.:
206391045

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 - PORTSIDE

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

Provider NPI:
1255387833

OSHPD Facility No.:
206391045

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	\$ 49,685	\$ 49,685		
160	Activities	49,831		\$ 49,831	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	42,999	0	0	42,999
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	2,935,326	49,685	49,831	3,034,842 *
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	\$ 3,077,841	\$ 49,685	\$ 49,831	\$ 3,077,841

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - PORTSIDE

Provider NPI:
1255387833

OSHPD Facility Number:
206391045

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	\$ 53,998	\$ 53,998										
010	Housekeeping	108,657	273	\$ 108,930									
060	Laundry and Linen	66,414	2,125	4,308	\$ 72,848								
065	Dietary	323,498	6,592	13,366	0	\$ 343,456							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	354	717	0	0	0	\$ 1,070					
165	Administration	N/A	2,195	4,450	0	0	0	0		\$ 6,645	\$ 6,645		
166	Medical Records	66,613	5,473	11,096	0	0	0	0		83,182		\$ 83,182	
170	Inservice Education - Nursing	75,677	707	1,434	0	0	0	0	\$ 77,818				
ANCILLARY SERVICES													
075	Patient Supplies		446	904	0	0	0	0	0	1,349	75	935	\$ 2,359
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	24	306	330
080	Physical Therapy		714	1,449	376	0	0	0	0	2,539	364	4,553	7,456
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		468	948	0	0	0	0	0	1,416	357	4,470	6,244
083	Speech Pathology		460	933	0	0	0	0	0	1,394	412	5,155	6,960
085	Pharmacy		133	269	0	0	0	0	0	401	153	1,917	2,472
090	Laboratory		0	0	0	0	0	0	0	0	13	168	182
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	19	238	257
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		33,764	68,458	72,206	343,456	0	1,070	77,818	596,773	5,160	64,595	666,528 *
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		295	597	266	0	0	0	0	1,158	11	135	1,303
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	57	710	766
	TOTAL	\$ 694,857	\$ 53,998	\$ 108,930	\$ 72,848	\$ 343,456	\$ -	\$ 1,070	\$ 77,818	\$ 605,030	\$ 6,645	\$ 83,182	\$ 694,857

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN LIVINGCENTER - PORTSIDE

Provider NPI:
1255387833

OSHPD Facility Number:
206391045

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	\$ 184,452	\$ 184,452										
010	Housekeeping	19,444	931	\$ 20,375									
060	Laundry and Linen	27,803	7,259	806	\$ 35,868								
065	Dietary	208,685	22,519	2,500	0	\$ 233,704							
155	Social Services	975	0	0	0	0	\$ 975						
160	Activities	4,655	1,208	134	0	0	0	\$ 5,997					
165	Administration	N/A	7,498	832	0	0	0	0		\$ 8,330	\$ 8,330		
166	Medical Records	3,455	18,694	2,075	0	0	0	0		24,225		\$ 24,225	
170	Inservice Education - Nursing	0	2,415	268	0	0	0	0	\$ 2,684				
ANCILLARY SERVICES													
075	Patient Supplies	15,500	1,522	169	0	0	0	0	0	17,191	94	272	\$ 17,557
077	Specialized Support Surfaces	21,003	0	0	0	0	0	0	0	21,003	31	89	21,123
080	Physical Therapy	302,972	2,441	271	185	0	0	0	0	305,869	456	1,326	307,651
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	301,108	1,598	177	0	0	0	0	0	302,883	448	1,302	304,633
083	Speech Pathology	348,216	1,573	175	0	0	0	0	0	349,963	516	1,501	351,981
085	Pharmacy	130,008	453	50	0	0	0	0	0	130,511	192	558	131,261
090	Laboratory	11,555	0	0	0	0	0	0	0	11,555	17	49	11,621
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	16,377	0	0	0	0	0	0	0	16,377	24	69	16,470
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	135,115	115,336	12,805	35,552	233,704	975	5,997	2,684	542,167	6,469	18,812	567,447 *
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	5,030	1,006	112	131	0	0	0	0	6,279	14	39	6,332
145	Other Nonreimbursable	48,749	0	0	0	0	0	0	0	48,749	71	207	49,027
	TOTAL	\$ 1,785,102	\$ 184,452	\$ 20,375	\$ 35,868	\$ 233,704	\$ 975	\$ 5,997	\$ 2,684	\$ 1,752,547	\$ 8,330	\$ 24,225	\$ 1,785,102

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - PORTSIDE

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

Provider NPI:
1255387833

OSHPD Facility Number:
206391045

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)	\$ 310,089	95%							
	Property Tax (line 40)	16,064	5%	\$ 326,153						
005	Plant Operations and Maintenance			4,497	\$ 4,497					
010	Housekeeping			1,623	23	\$ 1,646				
060	Laundry and Linen			12,658	177	65	\$ 12,900			
065	Dietary			39,269	549	202	0	\$ 40,020		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			2,106	29	11	0	0	0	\$ 2,146
165	Administration			13,075	183	67	0	0	0	0
166	Medical Records			32,600	456	168	0	0	0	0
170	Inservice Education - Nursing			4,212	59	22	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,655	37	14	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,256	60	22	67	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,786	39	14	0	0	0	0
083	Speech Pathology			2,742	38	14	0	0	0	0
085	Pharmacy			790	11	4	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			201,128	2,812	1,035	12,787	40,020	0	2,146
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			1,755	25	9	47	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 326,153	100%	\$ 326,153	\$ 4,497	\$ 1,646	\$ 12,900	\$ 40,020	\$ -	\$ 2,146

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - PORTSIDE

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

Provider NPI:
1255387833

OSHPD Facility Number:
206391045

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)	\$ 310,089	95%							
	Property Tax (line 40)	16,064	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 13,325	\$ 13,325				
166	Medical Records				33,223		\$ 33,223			
170	Inservice Education - Nursing			\$ 4,293						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,705	150	373	\$ 3,229	\$ 3,070	\$ 159
077	Specialized Support Surfaces			0	0	49	122	171	163	8
080	Physical Therapy			0	4,404	729	1,818	6,952	6,609	342
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,839	716	1,786	5,341	5,078	263
083	Speech Pathology			0	2,795	826	2,059	5,679	5,400	280
085	Pharmacy			0	805	307	766	1,878	1,785	92
090	Laboratory			0	0	27	67	94	89	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	38	95	133	127	7
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			4,293	264,220	10,348	25,800	300,368	285,574	14,794
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	1,836	22	54	1,911	1,817	94
145	Other Nonreimbursable			0	0	114	283	397	378	20
	TOTAL	\$ 326,153	100%	\$ 4,293	\$ 279,604	\$ 13,325	\$ 33,223	\$ 326,153	\$ 310,089	\$ 16,064

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - PORTSIDE

Provider NPI:
1255387833

OSHPD Facility Number:
206391045

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 64% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 29% of Total	Caregiver Training 1% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 8,813												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	1,050,250 1,059,063	64%											
167	CDPH Licensing Fees	23,760	1%											
168	Professional Liability Insurance	83,062	5%											
169	Quality Assurance Fees	477,550	29%											
174	Caregiver Training	15,629	1%											
	Total	1,659,064	100%						\$ 1,659,064					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 42,999	\$ 1,349	\$ 17,191	\$ 2,705	\$ 64,245	18,650	\$ 11,905	\$ 267	\$ 934	\$ 5,368	\$ 176
077	Specialized Support Surfaces			0	0	21,003	0	21,003	6,097	3,892	87	305	1,755	57
080	Physical Therapy			0	2,539	305,869	4,404	312,812	90,809	57,968	1,301	4,546	26,139	855
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,416	302,883	2,839	307,139	89,162	56,916	1,277	4,464	25,665	840
083	Speech Pathology			0	1,394	349,963	2,795	354,152	102,810	65,629	1,472	5,147	29,593	969
085	Pharmacy			0	401	130,511	805	131,717	38,237	24,409	548	1,914	11,006	360
090	Laboratory			0	0	11,555	0	11,555	3,354	2,141	48	168	966	32
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16,377	0	16,377	4,754	3,035	68	238	1,368	45
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			3,034,842	596,773	542,167	264,220	4,438,002	1,288,346	822,416	18,451	64,502	370,842	12,137
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	1,158	6,279	1,836	9,272	2,692	1,718	39	135	775	25
145	Other Nonreimbursable			0	0	48,749	0	48,749	14,152	9,034	203	709	4,073	133
	SUBTOTAL	\$ 1,659,064		\$ 3,077,841	\$ 605,030	\$ 1,752,547	\$ 279,604	\$ 5,715,022	\$ 1,659,064					
	Total Administrative Costs							\$ 1,659,064		\$ 1,059,063	\$ 23,760	\$ 83,062	\$ 477,550	\$ 15,629
	Unit Cost Multiplier							0.29029878						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 89,827	\$ 32,555	\$ 46,549	\$ 168,931							
	TOTAL FACILITY COSTS							\$ 7,543,017						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - PORTSIDE

Provider NPI:
1255387833

OSHPD Facility Number:
206391045

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	205									
010	Housekeeping	74	74								
060	Laundry and Linen	577	577	577							
065	Dietary	1,790	1,790	1,790							
155	Social Services										
160	Activities	96	96	96							
165	Administration	596	596	596							
166	Medical Records	1,486	1,486	1,486							
170	Inservice Education - Nursing	192	192	192							
	ANCILLARY SERVICES										
075	Patient Supplies	121	121	121						64,245	64,245
077	Specialized Support Surfaces									21,003	21,003
080	Physical Therapy	194	194	194	2,046					312,812	312,812
081	Respiratory Therapy									0	0
082	Occupational Therapy	127	127	127						307,139	307,139
083	Speech Pathology	125	125	125						354,152	354,152
085	Pharmacy	36	36	36						131,717	131,717
090	Laboratory									11,555	11,555
095	Home Health Services									0	0
100	Other Ancillary Services									16,377	16,377
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,168	9,168	9,168	392,535	105,318	3,070,441	3,070,441	3,070,441	4,438,002	4,438,002
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	80	80	80	1,444					9,272	9,272
145	Other Nonreimbursable									48,749	48,749
	TOTAL STATISTICS	14,867	14,662	14,588	396,025	105,318	3,070,441	3,070,441	3,070,441	5,715,022	5,715,022
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 49,685	\$ 49,831			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.016181715	0.016229265			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 53,998	\$ 108,930	\$ 72,848	\$ 343,456	\$ -	\$ 1,070	\$ 77,818	\$ 6,645	\$ 83,182
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.68285364	7.46706411	0.18394673	3.26113630	0.00000000	0.00034861	0.02534417	0.00116279	0.01455494
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 184,452	\$ 20,375	\$ 35,868	\$ 233,704	\$ 975	\$ 5,997	\$ 2,684	\$ 8,330	\$ 24,225
	UNIT COST MULTIPLIER (INDIRECT OTHER)		12.58027554	1.39669183	0.09056931	2.21902972	0.00031754	0.00195307	0.00087400	0.00145761	0.00423879
	TOTAL CAPITAL COSTS - SCH. 5	\$ 326,153	\$ 4,497	\$ 1,646	\$ 12,900	\$ 40,020	\$ -	\$ 2,146	\$ 4,293	\$ 13,325	\$ 33,223
	UNIT COST MULTIPLIER (CAPITAL COSTS)	21.93805072	0.30673171	0.11284027	0.03257458	0.37999340	0.00000000	0.00069903	0.00139806	0.00233160	0.00581335

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - PORTSIDE

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

Provider NPI:
1255387833

OSHPD Facility Number:
206391045

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	\$ 37,647	\$ 0	\$ 37,647	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,351	0	16,351	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	184,452	0	184,452	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 238,450	\$ 0	\$ 238,450	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	108,657	0	108,657	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,444	0	19,444	(Sch 4)
010		Housekeeping - Total	6300	\$ 128,101	\$ 0	\$ 128,101	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	93,144	0	93,144	(Sch 5)
025		Depreciation: Equipment	7140	33,253	0	33,253	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	183,692	0	183,692	(Sch 5)
040		Property Taxes	7300	16,064	0	16,064	(Sch 5)
045		Property Insurance	7400	8,813	0	8,813	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 701,517	\$ 0	\$ 701,517	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	66,414	0	66,414	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	27,803	0	27,803	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 94,217	\$ 0	\$ 94,217	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 250,430	\$ 0	\$ 250,430	(Sch 3)
065	.20-.39	Fringe Benefits	6500	73,068	0	73,068	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	208,685	0	208,685	(Sch 4)
065		Dietary - Total	6500	\$ 532,183	\$ 0	\$ 532,183	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 28,158	\$ 0	\$ 28,158	(Sch 2)
075	.20-.39	Fringe Benefits	8100	14,841	0	14,841	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	15,500	0	15,500	(Sch 4)
075		Patient Supplies - Total	8100	\$ 58,499	\$ 0	\$ 58,499	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	21,003	0	21,003	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 21,003	\$ 0	\$ 21,003	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - PORTSIDE

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

Provider NPI:
1255387833

OSHPD Facility Number:
206391045

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	302,972	0	302,972	(Sch 4)
080		Physical Therapy - Total	8200	\$ 302,972	\$ 0	\$ 302,972	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	301,108	0	301,108	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 301,108	\$ 0	\$ 301,108	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	348,216	0	348,216	(Sch 4)
083		Speech Pathology - Total	8280	\$ 348,216	\$ 0	\$ 348,216	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	130,008	0	130,008	(Sch 4)
085		Pharmacy - Total	8300	\$ 130,008	\$ 0	\$ 130,008	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	11,555	0	11,555	(Sch 4)
090		Laboratory - Total	8400	\$ 11,555	\$ 0	\$ 11,555	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	16,377	0	16,377	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 16,377	\$ 0	\$ 16,377	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - PORTSIDE

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

Provider NPI:
1255387833

OSHPD Facility Number:
206391045

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,189,738	\$ 0	\$ 1,189,738	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,215,130	\$ 0	\$ 2,215,130	(Sch 2)
105	.20-.39	Fringe Benefits	6110	720,196	0	720,196	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	135,115	0	135,115	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,070,441	\$ 0	\$ 3,070,441	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - PORTSIDE

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

Provider NPI:
1255387833

OSHPD Facility Number:
206391045

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	5,030	0	5,030 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,030	\$ 0	\$ 5,030
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	48,749	0	48,749 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 48,749	\$ 0	\$ 48,749
146		Subtotal 105 - 145		\$ 3,124,220	\$ 0	\$ 3,124,220
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 37,968	\$ 0	\$ 37,968 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,717	0	11,717 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	975	0	975 (Sch 4)
155		Social Services - Total	6600	\$ 50,660	\$ 0	\$ 50,660

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - PORTSIDE

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

Provider NPI:
1255387833

OSHPD Facility Number:
206391045

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	\$ 40,162	\$ 0	\$ 40,162	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,669	0	9,669	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,655	0	4,655	(Sch 4)
160		Activities - Total	6700	\$ 54,486	\$ 0	\$ 54,486	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 197,326	\$ 0	\$ 197,326	(Sch 6)
165	.20-.39	Fringe Benefits	6900	90,319	0	90,319	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	762,605	0	762,605	(Sch 6)
165		Administration - Total	6900	\$ 1,050,250	\$ 0	\$ 1,050,250	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 52,343	\$ 0	\$ 52,343	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,270	0	14,270	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,455	0	3,455	(Sch 4)
166		Medical Records - Total	6900	\$ 70,068	\$ 0	\$ 70,068	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 83,062	\$ 0	\$ 83,062	(Sch 6)
169		Quality Assurance Fees	6900	\$ 477,550	\$ 0	\$ 477,550	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 53,520	\$ 0	\$ 53,520	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,157	0	22,157	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 75,677	\$ 0	\$ 75,677	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	15,629	0	15,629	(Sch 6)
174		Caregiver Training - Total	6900	\$ 15,629	\$ 0	\$ 15,629	
		Subtotal 155 - 174		\$ 1,901,142	\$ 0	\$ 1,901,142	
200		Total		\$ 7,543,017	\$ 0	\$ 7,543,017	

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:
GOLDEN LIVINGCENTER - PORTSIDE

Provider NPI:
1255387833

OSHPD Facility Number:
206391045

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

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN LIVINGCENTER - PORTSIDE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255387833		3
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	29,215	(1,719)	27,496
							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 - PORTSIDE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255387833		3
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 OTHER MATTERS</u>												
	N/A			1	14	N/A	Medi-Cal Overpayments			\$0		
2							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			\$12,143		
3							To recover outstanding Medi-Cal credit balances due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1 W&I Code 14124.2(b)			\$12,869	\$12,869	
										<u>726</u>		