

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER – COUNTRY VIEW
FRESNO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1801842877**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Michael Harrold
Audit Supervisor: Linda King
Auditor: Christiana Aleru**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 18, 2014

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

GOLDEN LIVINGCENTER – COUNTRY VIEW
NATIONAL PROVIDER IDENTIFIER (NPI) 1801842877
FISCAL PERIOD ENDED DECEMBER 31, 2012

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, patient days, and use of share of cost 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 \$428, which resulted from Medi-Cal overpayments
3. Allocation of Home Office cost

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

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

Greg LeRoy
Page 3

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 - COUNTRY VIEW

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:
1801842877

OSHPD Facility No.:
206100704

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
----------	---------------------	-------------	------------	------------------------------

SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	1,701,869	\$	81.11
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	434,464	\$	20.71
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	374,057	\$	17.83
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	155,094	\$	7.39
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	10,453	\$	0.50
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	14,598	\$	0.70
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	13,333	\$	0.64
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	9,869	\$	0.47
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	261,306	\$	12.45
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	502,708	\$	23.96
11	Cost of Routine Service/Audited Total Costs	\$	3,545,649	\$	3,477,749.81	\$	165.76
12	Total Patient Days (Adj)		20,981		20,981		
13	Cost Per Patient Day (Cost Divided by Days)	\$	168.99	\$	165.76		
14	Overpayments (Adj 7)	\$	0	\$	(428)		
15	Medi-Cal Days (Adj 6)		19,197		18,440		
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		

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		

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:
1801842877

OSHPD Facility No.:
206100704

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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 - COUNTRY VIEW

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:
1801842877

OSHPD Facility No.:
206100704

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	\$ 227	\$ 227		
160	Activities	75,566		\$ 75,566	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	6,143	0	0	6,143
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,626,076	227	75,566	1,701,869 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,708,012	\$ 227	\$ 75,566	\$ 1,708,012

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 51,524	\$ 51,524										
010	Housekeeping	66,446	933	\$ 67,379									
060	Laundry and Linen	40,495	2,447	3,259	\$ 46,201								
065	Dietary	192,383	7,199	9,588	0	\$ 209,171							
155	Social Services	N/A	298	397	0	\$ 696							
160	Activities	N/A	1,969	2,623	0	0	\$ 4,592						
165	Administration	N/A	3,510	4,675	0	0	0		\$ 8,185	\$ 8,185			
166	Medical Records	26,022	553	737	0	0	0		27,312		\$ 27,312		
170	Inservice Education - Nursing	67,410	624	831	0	0	0	\$ 68,865					
ANCILLARY SERVICES													
075	Patient Supplies		445	593	0	0	0	0	0	1,037	39	130	\$ 1,206
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	1	1
080	Physical Therapy		288	383	0	0	0	0	0	670	303	1,011	1,984
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		315	419	0	0	0	0	0	734	304	1,015	2,052
083	Speech Pathology		586	780	0	0	0	0	0	1,366	310	1,033	2,709
085	Pharmacy		98	130	0	0	0	0	0	228	65	216	509
090	Laboratory		0	0	0	0	0	0	0	0	6	19	24
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	9	30	39
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		31,830	42,393	46,177	209,171	696	4,592	68,865	403,724	7,088	23,652	434,464 *
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		429	571	23	0	0	0	0	1,023	20	66	1,109
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	42	141	183
	TOTAL	\$ 444,280	\$ 51,524	\$ 67,379	\$ 46,201	\$ 209,171	\$ 696	\$ 4,592	\$ 68,865	\$ 408,782	\$ 8,185	\$ 27,312	\$ 444,280

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 116,022	\$ 116,022										
010	Housekeeping	13,572	2,101	\$ 15,673									
060	Laundry and Linen	20,484	5,510	758	\$ 26,752								
065	Dietary	151,292	16,212	2,230	0	\$ 169,734							
155	Social Services	0	672	92	0	0	\$ 764						
160	Activities	1,431	4,435	610	0	0	0	\$ 6,476					
165	Administration	N/A	7,904	1,087	0	0	0	0		\$ 8,992	\$ 8,992		
166	Medical Records	0	1,246	171	0	0	0	0		1,418		\$ 1,418	
170	Inservice Education - Nursing	0	1,405	193	0	0	0	0	\$ 1,598				
ANCILLARY SERVICES													
075	Patient Supplies	4,545	1,002	138	0	0	0	0	0	5,685	43	7	\$ 5,734
077	Specialized Support Surfaces	62	0	0	0	0	0	0	0	62	0	0	62
080	Physical Therapy	109,757	647	89	0	0	0	0	0	110,494	333	52	110,879
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	109,937	709	97	0	0	0	0	0	110,743	334	53	111,130
083	Speech Pathology	109,750	1,319	182	0	0	0	0	0	111,251	340	54	111,645
085	Pharmacy	23,163	220	30	0	0	0	0	0	23,413	71	11	23,496
090	Laboratory	2,078	0	0	0	0	0	0	0	2,078	6	1	2,085
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,289	0	0	0	0	0	0	0	3,289	10	2	3,300
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	78,196	71,675	9,861	26,738	169,734	764	6,476	1,598	365,043	7,786	1,228	374,057 *
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	3,710	965	133	14	0	0	0	0	4,821	22	3	4,847
145	Other Nonreimbursable	15,633	0	0	0	0	0	0	0	15,633	46	7	15,687
	TOTAL	\$ 762,921	\$ 116,022	\$ 15,673	\$ 26,752	\$ 169,734	\$ 764	\$ 6,476	\$ 1,598	\$ 752,512	\$ 8,992	\$ 1,418	\$ 762,921

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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)	\$ 163,856	94%							
	Property Tax (line 40)	11,043	6%	\$ 174,899						
005	Plant Operations and Maintenance			9,195	\$ 9,195					
010	Housekeeping			3,001	167	\$ 3,168				
060	Laundry and Linen			7,869	437	153	\$ 8,459			
065	Dietary			23,154	1,285	451	0	\$ 24,889		
155	Social Services			960	53	19	0	0	\$ 1,032	
160	Activities			6,334	351	123	0	0	0	\$ 6,808
165	Administration			11,289	626	220	0	0	0	0
166	Medical Records			1,780	99	35	0	0	0	0
170	Inservice Education - Nursing			2,007	111	39	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,431	79	28	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			925	51	18	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,012	56	20	0	0	0	0
083	Speech Pathology			1,884	105	37	0	0	0	0
085	Pharmacy			314	17	6	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			102,368	5,680	1,993	8,455	24,889	1,032	6,808
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			1,378	76	27	4	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 174,899	100%	\$ 174,899	\$ 9,195	\$ 3,168	\$ 8,459	\$ 24,889	\$ 1,032	\$ 6,808

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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 94% Of Total	Property Tax 6% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 163,856	94%							
	Property Tax (line 40)	11,043	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,135	\$ 12,135				
166	Medical Records				1,913		\$ 1,913			
170	Inservice Education - Nursing			\$ 2,157						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,538	58	9	\$ 1,605	\$ 1,503	\$ 101
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	994	449	71	1,514	1,418	96
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,088	451	71	1,610	1,508	102
083	Speech Pathology			0	2,026	459	72	2,557	2,396	161
085	Pharmacy			0	338	96	15	449	420	28
090	Laboratory			0	0	8	1	10	9	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13	2	15	14	1
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			2,157	153,382	10,509	1,657	165,547	155,094	10,453
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	1,486	29	5	1,520	1,424	96
145	Other Nonreimbursable			0	0	63	10	72	68	5
	TOTAL	\$ 174,899	100%	\$ 2,157	\$ 160,851	\$ 12,135	\$ 1,913	\$ 174,899	\$ 163,856	\$ 11,043

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 1% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 4,624												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	575,892												
	Total Costs Allocable as Administration	580,516	63%											
167	CDPH Licensing Fees	16,857	2%											
168	Professional Liability Insurance	15,397	2%											
169	Quality Assurance Fees	301,750	33%											
174	Caregiver Training	11,396	1%											
	Total	925,916	100%						\$ 925,916					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 6,143	\$ 1,037	\$ 5,685	\$ 1,538	\$ 14,403	4,401	\$ 2,759	\$ 80	\$ 73	\$ 1,434	\$ 54
077	Specialized Support Surfaces			0	0	62	0	62	19	12	0	0	6	0
080	Physical Therapy			0	670	110,494	994	112,158	34,272	21,487	624	570	11,169	422
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	734	110,743	1,088	112,565	34,396	21,565	626	572	11,209	423
083	Speech Pathology			0	1,366	111,251	2,026	114,643	35,031	21,963	638	583	11,416	431
085	Pharmacy			0	228	23,413	338	23,978	7,327	4,594	133	122	2,388	90
090	Laboratory			0	0	2,078	0	2,078	635	398	12	11	207	8
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,289	0	3,289	1,005	630	18	17	328	12
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,701,869	403,724	365,043	153,382	2,624,018	801,813	502,708	14,598	13,333	261,306	9,869
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	1,023	4,821	1,486	7,330	2,240	1,404	41	37	730	28
145	Other Nonreimbursable			0	0	15,633	0	15,633	4,777	2,995	87	79	1,557	59
	SUBTOTAL	\$ 925,916		\$ 1,708,012	\$ 408,782	\$ 752,512	\$ 160,851	\$ 3,030,157	\$ 925,916					
	Total Administrative Costs							\$ 925,916		\$ 580,516	\$ 16,857	\$ 15,397	\$ 301,750	\$ 11,396
	Unit Cost Multiplier							0.30556700						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 35,498	\$ 10,409	\$ 14,048	\$ 59,955							
	TOTAL FACILITY COSTS							\$ 4,016,028						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj 5)	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	527									
010	Housekeeping	172	172								
060	Laundry and Linen	451	451	451							
065	Dietary	1,327	1,327	1,327	0						
155	Social Services	55	55	55	0	0					
160	Activities	363	363	363	0	0					
165	Administration	647	647	647	0	0					
166	Medical Records	102	102	102	0	0					
170	Inservice Education - Nursing	115	115	115	0	0					
ANCILLARY SERVICES											
075	Patient Supplies	82	82	82	0	0	0	0	0	14,403	14,403
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	62	62
080	Physical Therapy	53	53	53	0	0	0	0	0	112,158	112,158
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	58	58	58	0	0	0	0	0	112,565	112,565
083	Speech Pathology	108	108	108	0	0	0	0	0	114,643	114,643
085	Pharmacy	18	18	18	0	0	0	0	0	23,978	23,978
090	Laboratory	0	0	0	0	0	0	0	0	2,078	2,078
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	3,289	3,289
101	Subacute Care Ancillary Services	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
ROUTINE SERVICES											
105	Skilled Nursing Care	5,867	5,867	5,867	204,750	62,943	1,704,272	1,704,272	1,704,272	2,624,018	2,624,018
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE											
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	79	79	79	104	0	0	0	0	7,330	7,330
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	15,633	15,633
TOTAL STATISTICS		10,024	9,497	9,325	204,854	62,943	1,704,272	1,704,272	1,704,272	3,030,157	3,030,157
TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)							\$ 227 0.000133195	\$ 75,566 0.044339167			
TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)			\$ 51,524 5.42529220	\$ 67,379 7.22564614	\$ 46,201 0.22552927	\$ 209,171 3.32317804	\$ 696 0.00040827	\$ 4,592 0.00269458	\$ 68,865 0.04040720	\$ 8,185 0.00270123	\$ 27,312 0.00901353
TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)			\$ 116,022 12.21670001	\$ 15,673 1.68077988	\$ 26,752 0.13058941	\$ 169,734 2.69662958	\$ 764 0.00044850	\$ 6,476 0.00379974	\$ 1,598 0.00093777	\$ 8,992 0.00296739	\$ 1,418 0.00046781
TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)		\$ 174,899 17.44802474	\$ 9,195 0.96821197	\$ 3,168 0.33968823	\$ 8,459 0.04129244	\$ 24,889 0.39542304	\$ 1,032 0.00060529	\$ 6,808 0.00399490	\$ 2,157 0.00126560	\$ 12,135 0.00400477	\$ 1,913 0.00063136

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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	\$ 34,372	\$ 0	\$ 34,372	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,152	0	17,152	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	116,022	0	116,022	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 167,546	\$ 0	\$ 167,546	
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	66,446	0	66,446	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,572	0	13,572	(Sch 4)
010		Housekeeping - Total	6300	\$ 80,018	\$ 0	\$ 80,018	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	31,436	0	31,436	(Sch 5)
025		Depreciation: Equipment	7140	24,968	0	24,968	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	107,452	0	107,452	(Sch 5)
040		Property Taxes	7300	11,043	0	11,043	(Sch 5)
045		Property Insurance	7400	4,624	0	4,624	(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		\$ 427,087	\$ 0	\$ 427,087	
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	40,495	0	40,495	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,484	0	20,484	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 60,979	\$ 0	\$ 60,979	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 146,976	\$ 0	\$ 146,976	(Sch 3)
065	.20-.39	Fringe Benefits	6500	45,407	0	45,407	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	151,292	0	151,292	(Sch 4)
065		Dietary - Total	6500	\$ 343,675	\$ 0	\$ 343,675	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 5,542	\$ 0	\$ 5,542	(Sch 2)
075	.20-.39	Fringe Benefits	8100	601	0	601	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	4,545	0	4,545	(Sch 4)
075		Patient Supplies - Total	8100	\$ 10,688	\$ 0	\$ 10,688	
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	62	0	62	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 62	\$ 0	\$ 62	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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	109,757	0	109,757	(Sch 4)
080		Physical Therapy - Total	8200	\$ 109,757	\$ 0	\$ 109,757	
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	109,937	0	109,937	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 109,937	\$ 0	\$ 109,937	
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	109,750	0	109,750	(Sch 4)
083		Speech Pathology - Total	8280	\$ 109,750	\$ 0	\$ 109,750	
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	23,163	0	23,163	(Sch 4)
085		Pharmacy - Total	8300	\$ 23,163	\$ 0	\$ 23,163	
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	2,078	0	2,078	(Sch 4)
090		Laboratory - Total	8400	\$ 2,078	\$ 0	\$ 2,078	
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	3,289	0	3,289	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,289	\$ 0	\$ 3,289	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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		\$ 368,724	\$ 0	\$ 368,724	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,272,151	\$ 0	\$ 1,272,151	(Sch 2)
105	.20-.39	Fringe Benefits	6110	353,925	0	353,925	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	78,196	0	78,196	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,704,272	\$ 0	\$ 1,704,272	
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 - COUNTRY VIEW

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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	3,710	0	3,710 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,710	\$ 0	\$ 3,710
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	15,633	0	15,633 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 15,633	\$ 0	\$ 15,633
146		Subtotal 105 - 145		\$ 1,723,615	\$ 0	\$ 1,723,615
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 221	\$ 0	\$ 221 (Sch 2)
155	.20-.39	Fringe Benefits	6600	6	0	6 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 227	\$ 0	\$ 227

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - COUNTRY VIEW

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:
1801842877

OSHPD Facility Number:
206100704

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	\$ 50,454	\$ 0	\$ 50,454	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,112	0	25,112	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,431	0	1,431	(Sch 4)
160		Activities - Total	6700	\$ 76,997	\$ 0	\$ 76,997	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 128,795	\$ 0	\$ 128,795	(Sch 6)
165	.20-.39	Fringe Benefits	6900	71,818	0	71,818	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	450,556	(75,277)	375,279	(Sch 6)
165		Administration - Total	6900	\$ 651,169	\$ (75,277)	\$ 575,892	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 21,489	\$ 0	\$ 21,489	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,533	0	4,533	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 26,022	\$ 0	\$ 26,022	
167		CDPH Licensing Fees	6900	\$ 16,857	\$ 0	\$ 16,857	(Sch 6)
168		Professional Liability Insurance	6900	\$ 15,397	\$ 0	\$ 15,397	(Sch 6)
169		Quality Assurance Fees	6900	\$ 301,750	\$ 0	\$ 301,750	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,347	\$ 0	\$ 51,347	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,063	0	16,063	(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	\$ 67,410	\$ 0	\$ 67,410	
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	11,396	0	11,396	(Sch 6)
174		Caregiver Training - Total	6900	\$ 11,396	\$ 0	\$ 11,396	
		Subtotal 155 - 174		\$ 1,167,225	\$ (75,277)	\$ 1,091,948	
200		Total		\$ 4,091,305	\$ (75,277)	\$ 4,016,028	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 146,850	
-----	------	---	------	--	--	------------	--

* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			NPI		Adjustments
GOLDEN LIVINGCENTER - COUNTRY VIEW							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1801842877		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$146,850	\$146,850

Provider Name							Fiscal Period	NPI	Adjustments		
GOLDEN LIVINGCENTER - COUNTRY VIEW							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1801842877	7		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$450,556			
2							To eliminate prior year legal expense. 42 CFR 413.5, 413.20, 413.24 and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		(\$10,807)		
3							To eliminate legal expense due to insufficient documentation and not related to patient care. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2183, 2300 and 2304		(64,470) (\$75,277)	\$375,279	

Provider Name							Fiscal Period	NPI	Adjustments		
GOLDEN LIVINGCENTER - COUNTRY VIEW							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1801842877	7		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
4	10.7	5	1	7	5	N/A	Plant Operations and Maintenance (Square Feet)	580	(53)	527	
	10.7	75	1,2,3	7	75	N/A	Patient Supplies	64	18	82	
	10.7	80	1,2,3	7	80	N/A	Physical Therapy	75	(22)	53	
	10.7	82	1,2,3	7	82	N/A	Occupational Therapy	32	26	58	
	10.7	83	1,2,3	7	83	N/A	Speech Pathology	32	76	108	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	5,747	120	5,867	
	10.7	160	1,2,3	7	160	N/A	Activities	491	(128)	363	
	10.7	165	1,2,3	7	165	N/A	Administration	833	(186)	647	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	115	115	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	10,058	(34)	10,024	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations	9,478	19	9,497	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	9,306	19	9,325	
To adjust square footage statistics to agree with the provider's records for proper allocation of indirect costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306											
5	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	205,313	(563)	204,750	
	10.7	140	4	7	140	N/A	Beauty and Barber	59	45	104	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry & Linen	205,372	(518)	204,854	
To adjust laundry and linen pounds statistics in order to properly allocate costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306											

Provider Name							Fiscal Period		NPI		Adjustments
GOLDEN LIVINGCENTER - COUNTRY VIEW							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1801842877		7
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					
ADJUSTMENT TO REPORTED PATIENT DAYS											
6	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Paid Claims Summary Report: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through July 31, 2013 Report Date: August 9, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Sections 51511 and 51541	19,197	(757)	18,440	

Provider Name							Fiscal Period	NPI	Adjustments	
GOLDEN LIVINGCENTER - COUNTRY VIEW							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1801842877	7	
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>										
7	N/A			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayment due to insufficient documentation. 42 CFR 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)	\$0	\$428	\$428

Provider Name GOLDEN LIVINGCENTER - COUNTRY VIEW				Fiscal Period JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				NPI 1801842877		Adjustments 7	
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					

Provider Name GOLDEN LIVINGCENTER - COUNTRY VIEW				Fiscal Period JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			NPI 1801842877		Adjustments 7	
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				