

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - GALT
GALT, CALIFORNIA
NATIONAL PROVIDER NUMBER: 1720033137**

**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: Kathryn Rodrigues**



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 - GALT
NATIONAL PROVIDER IDENTIFIER (NPI) 1720033137
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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 \$1,979, 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 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.

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 - GALT

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

Provider NPI:
1720033137

OSHPD Facility No.:
206341003

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	\$	3,034,382	\$	96.68
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	626,817	\$	19.97
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	615,336	\$	19.60
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	288,430	\$	9.19
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	19,064	\$	0.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	22,924	\$	0.73
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	22,095	\$	0.70
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	13,174	\$	0.42
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	348,869	\$	11.12
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	676,918	\$	21.57
11	Cost of Routine Service/Audited Total Costs	\$	5,761,941	\$	5,668,008.85	\$	180.58
12	Total Patient Days (Adj)		31,387		31,387		
13	Cost Per Patient Day (Cost Divided by Days)	\$	183.58	\$	180.58		
14	Overpayments (Adj 6-7)	\$	0	\$	(1,979)		
15	Medi-Cal Days (Adj 4)		25,478		24,578		
16	Medi-Cal Managed Care Days (Adj 5)				121		

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 - GALT

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

Provider NPI:
1720033137

OSHPD Facility No.:
206341003

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 - GALT

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

Provider NPI:
1720033137

OSHPD Facility No.:
206341003

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	\$ 43,296	\$ 43,296		
160	Activities	58,150		\$ 58,150	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	32,842	0	0	32,842
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	2,932,936	43,296	58,150	3,034,382
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	\$ 3,067,224	\$ 43,296	\$ 58,150	\$ 3,067,224

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - GALT

Provider NPI:
1720033137

OSHPD Facility Number:
206341003

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	\$ 50,208	\$ 50,208										
010	Housekeeping	128,864	266	\$ 129,130									
060	Laundry and Linen	78,834	2,153	5,566	\$ 86,553								
065	Dietary	328,023	5,231	13,524	0	\$ 346,778							
155	Social Services	N/A	218	564	0	\$ 781							
160	Activities	N/A	1,179	3,049	0	0	\$ 4,228						
165	Administration	N/A	2,676	6,919	0	0	0		\$ 9,594	\$ 9,594			
166	Medical Records	71,424	494	1,277	0	0	0		73,195		\$ 73,195		
170	Inservice Education - Nursing	0	0	0	0	0	0	\$ -					
ANCILLARY SERVICES													
075	Patient Supplies		521	1,346	0	0	0	0	0	1,867	140	1,066	\$ 3,072
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	23	176	199
080	Physical Therapy		944	2,442	147	0	0	0	0	3,533	758	5,782	10,073
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		654	1,691	0	0	0	0	0	2,344	595	4,543	7,483
083	Speech Pathology		332	858	0	0	0	0	0	1,190	156	1,191	2,537
085	Pharmacy		387	1,002	0	0	0	0	0	1,389	313	2,386	4,088
090	Laboratory		0	0	0	0	0	0	0	0	35	267	302
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	70	536	606
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		34,776	89,917	86,355	346,778	781	4,228	0	562,835	7,415	56,568	626,817 *
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		378	977	51	0	0	0	0	1,406	22	171	1,600
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	67	509	576
	TOTAL	\$ 657,353	\$ 50,208	\$ 129,130	\$ 86,553	\$ 346,778	\$ 781	\$ 4,228	\$ -	\$ 574,563	\$ 9,594	\$ 73,195	\$ 657,353

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN LIVINGCENTER - GALT

Provider NPI:
1720033137

OSHPD Facility Number:
206341003

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	\$ 227,179	\$ 227,179										
010	Housekeeping	24,870	1,205	\$ 26,075									
060	Laundry and Linen	26,881	9,741	1,124	\$ 37,746								
065	Dietary	205,813	23,667	2,731	0	\$ 232,211							
155	Social Services	776	986	114	0	0	\$ 1,876						
160	Activities	2,942	5,336	616	0	0	0	\$ 8,894					
165	Administration	N/A	12,107	1,397	0	0	0	0		\$ 13,504	\$ 13,504		
166	Medical Records	0	2,235	258	0	0	0	0		2,493		\$ 2,493	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	43,783	2,356	272	0	0	0	0	0	46,411	197	36	\$ 46,643
077	Specialized Support Surfaces	13,963	0	0	0	0	0	0	0	13,963	32	6	14,001
080	Physical Therapy	444,406	4,273	493	64	0	0	0	0	449,236	1,067	197	450,500
081	Respiratory Therapy	20	0	0	0	0	0	0	0	20	0	0	20
082	Occupational Therapy	350,690	2,958	341	0	0	0	0	0	353,990	838	155	354,983
083	Speech Pathology	89,505	1,501	173	0	0	0	0	0	91,179	220	41	91,440
085	Pharmacy	183,510	1,753	202	0	0	0	0	0	185,465	440	81	185,987
090	Laboratory	21,192	0	0	0	0	0	0	0	21,192	49	9	21,250
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	42,524	0	0	0	0	0	0	0	42,524	99	18	42,641
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	146,825	157,351	18,157	37,659	232,211	1,876	8,894	0	602,972	10,437	1,927	615,336 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	7,724	1,709	197	22	0	0	0	0	9,653	32	6	9,690
145	Other Nonreimbursable	40,446	0	0	0	0	0	0	0	40,446	94	17	40,557
	TOTAL	\$ 1,873,049	\$ 227,179	\$ 26,075	\$ 37,746	\$ 232,211	\$ 1,876	\$ 8,894	\$ -	\$ 1,857,052	\$ 13,504	\$ 2,493	\$ 1,873,049

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - GALT

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

Provider NPI:
1720033137

OSHPD Facility Number:
206341003

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)	\$ 313,139	94%							
	Property Tax (line 40)	20,697	6%	\$ 333,836						
005	Plant Operations and Maintenance			8,962	\$ 8,962					
010	Housekeeping			1,724	48	\$ 1,771				
060	Laundry and Linen			13,929	384	76	\$ 14,390			
065	Dietary			33,844	934	185	0	\$ 34,963		
155	Social Services			1,410	39	8	0	0	\$ 1,457	
160	Activities			7,631	211	42	0	0	0	\$ 7,883
165	Administration			17,314	478	95	0	0	0	0
166	Medical Records			3,196	88	18	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			3,369	93	18	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,111	169	33	24	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,231	117	23	0	0	0	0
083	Speech Pathology			2,147	59	12	0	0	0	0
085	Pharmacy			2,507	69	14	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			225,017	6,208	1,233	14,357	34,963	1,457	7,883
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			2,444	67	13	9	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 333,836	100%	\$ 333,836	\$ 8,962	\$ 1,771	\$ 14,390	\$ 34,963	\$ 1,457	\$ 7,883

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - GALT

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

Provider NPI:
1720033137

OSHPD Facility Number:
206341003

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)	\$ 313,139	94%							
	Property Tax (line 40)	20,697	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 17,886	\$ 17,886				
166	Medical Records				3,302		\$ 3,302			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,480	260	48	\$ 3,789	\$ 3,554	\$ 235
077	Specialized Support Surfaces			0	0	43	8	51	48	3
080	Physical Therapy			0	6,337	1,413	261	8,011	7,514	497
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,370	1,110	205	5,686	5,333	352
083	Speech Pathology			0	2,218	291	54	2,562	2,404	159
085	Pharmacy			0	2,590	583	108	3,281	3,077	203
090	Laboratory			0	0	65	12	77	72	5
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	131	24	155	145	10
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	291,119	13,823	2,552	307,494	288,430	19,064*
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	2,534	42	8	2,583	2,423	160
145	Other Nonreimbursable			0	0	124	23	147	138	9
	TOTAL	\$ 333,836	100%	\$ -	\$ 312,648	\$ 17,886	\$ 3,302	\$ 333,836	\$ 313,139	\$ 20,697

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - GALT

Provider NPI:
1720033137

OSHPD Facility Number:
206341003

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 1% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,443												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	865,449 875,892	62%											
167	CDPH Licensing Fees	29,662	2%											
168	Professional Liability Insurance	28,589	2%											
169	Quality Assurance Fees	451,416	32%											
174	Caregiver Training	17,047	1%											
	Total	1,402,606	100%						\$ 1,402,606					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 32,842	\$ 1,867	\$ 46,411	\$ 3,480	\$ 84,599	20,418	\$ 12,751	\$ 432	\$ 416	\$ 6,571	\$ 248
077	Specialized Support Surfaces			0	0	13,963	0	13,963	3,370	2,104	71	69	1,085	41
080	Physical Therapy			0	3,533	449,236	6,337	459,106	110,806	69,195	2,343	2,259	35,662	1,347
081	Respiratory Therapy			0	0	20	0	20	5	3	0	0	2	0
082	Occupational Therapy			0	2,344	353,990	4,370	360,704	87,056	54,364	1,841	1,774	28,018	1,058
083	Speech Pathology			0	1,190	91,179	2,218	94,586	22,828	14,256	483	465	7,347	277
085	Pharmacy			0	1,389	185,465	2,590	189,444	45,723	28,553	967	932	14,715	556
090	Laboratory			0	0	21,192	0	21,192	5,115	3,194	108	104	1,646	62
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	42,524	0	42,524	10,263	6,409	217	209	3,303	125
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			3,034,382	562,835	602,972	291,119	4,491,308	1,083,980	676,918	22,924	22,095	348,869	13,174
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	1,406	9,653	2,534	13,593	3,281	2,049	69	67	1,056	40
145	Other Nonreimbursable			0	0	40,446	0	40,446	9,762	6,096	206	199	3,142	119
	SUBTOTAL	\$ 1,402,606		\$ 3,067,224	\$ 574,563	\$ 1,857,052	\$ 312,648	\$ 5,811,486	\$ 1,402,606					
	Total Administrative Costs							\$ 1,402,606		\$ 875,892	\$ 29,662	\$ 28,589	\$ 451,416	\$ 17,047
	Unit Cost Multiplier							0.24135065						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 82,790	\$ 15,997	\$ 21,188	\$ 119,976							
	TOTAL FACILITY COSTS							\$ 7,334,068						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - GALT

Provider NPI:
1720033137

OSHPD Facility Number:
206341003

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

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	572									
010	Housekeeping	110	110								
060	Laundry and Linen	889	889	889							
065	Dietary	2,160	2,160	2,160							
155	Social Services	90	90	90							
160	Activities	487	487	487							
165	Administration	1,105	1,105	1,105							
166	Medical Records	204	204	204							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	215	215	215						84,599	84,599
077	Specialized Support Surfaces									13,963	13,963
080	Physical Therapy	390	390	390	476					459,106	459,106
081	Respiratory Therapy									20	20
082	Occupational Therapy	270	270	270						360,704	360,704
083	Speech Pathology	137	137	137						94,586	94,586
085	Pharmacy	160	160	160						189,444	189,444
090	Laboratory									21,192	21,192
095	Home Health Services									0	0
100	Other Ancillary Services									42,524	42,524
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	14,361	14,361	14,361	280,398	94,161	3,079,761	3,079,761	3,079,761	4,491,308	4,491,308
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	156	156	156	167					13,593	13,593
145	Other Nonreimbursable									40,446	40,446
	TOTAL STATISTICS	21,306	20,734	20,624	281,041	94,161	3,079,761	3,079,761	3,079,761	5,811,486	5,811,486
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 43,296	\$ 58,150			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.014058234	0.018881335			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 50,208	\$ 129,130	\$ 86,553	\$ 346,778	\$ 781	\$ 4,228	\$ -	\$ 9,594	\$ 73,195
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.42152985	6.26116991	0.30797257	3.68281594	0.00025374	0.00137299	0.00000000	0.00165093	0.01259493
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 227,179	\$ 26,075	\$ 37,746	\$ 232,211	\$ 1,876	\$ 8,894	\$ -	\$ 13,504	\$ 2,493
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.95683419	1.26431593	0.13430639	2.46610257	0.00060911	0.00288779	0.00000000	0.00232374	0.00042900
	TOTAL CAPITAL COSTS - SCH. 5	\$ 333,836	\$ 8,962	\$ 1,771	\$ 14,390	\$ 34,963	\$ 1,457	\$ 7,883	\$ -	\$ 17,886	\$ 3,302
	UNIT COST MULTIPLIER (CAPITAL COSTS)	15.66863794	0.43225914	0.08587562	0.05120264	0.37131540	0.00047303	0.00255960	0.00000000	0.00307776	0.00056820

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - GALT

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

Provider NPI:
1720033137

OSHPD Facility Number:
206341003

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	\$ 42,161	\$ 0	\$ 42,161	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,047	0	8,047	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	227,179	0	227,179	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 277,387	\$ 0	\$ 277,387	
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	128,864	0	128,864	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,870	0	24,870	(Sch 4)
010		Housekeeping - Total	6300	\$ 153,734	\$ 0	\$ 153,734	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	64,804	0	64,804	(Sch 5)
025		Depreciation: Equipment	7140	36,248	0	36,248	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	212,087	0	212,087	(Sch 5)
040		Property Taxes	7300	20,697	0	20,697	(Sch 5)
045		Property Insurance	7400	10,443	0	10,443	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 775,400	\$ 0	\$ 775,400	
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	78,834	0	78,834	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,881	0	26,881	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 105,715	\$ 0	\$ 105,715	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 252,067	\$ 0	\$ 252,067	(Sch 3)
065	.20-.39	Fringe Benefits	6500	75,956	0	75,956	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	205,813	0	205,813	(Sch 4)
065		Dietary - Total	6500	\$ 533,836	\$ 0	\$ 533,836	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 23,008	\$ 0	\$ 23,008	(Sch 2)
075	.20-.39	Fringe Benefits	8100	9,834	0	9,834	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	43,783	0	43,783	(Sch 4)
075		Patient Supplies - Total	8100	\$ 76,625	\$ 0	\$ 76,625	
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	13,963	0	13,963	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 13,963	\$ 0	\$ 13,963	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - GALT

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

Provider NPI:
1720033137

OSHPD Facility Number:
206341003

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	444,406	0	444,406	(Sch 4)
080		Physical Therapy - Total	8200	\$ 444,406	\$ 0	\$ 444,406	
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	20	0	20	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 20	\$ 0	\$ 20	
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	350,690	0	350,690	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 350,690	\$ 0	\$ 350,690	
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	89,505	0	89,505	(Sch 4)
083		Speech Pathology - Total	8280	\$ 89,505	\$ 0	\$ 89,505	
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	183,510	0	183,510	(Sch 4)
085		Pharmacy - Total	8300	\$ 183,510	\$ 0	\$ 183,510	
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	21,192	0	21,192	(Sch 4)
090		Laboratory - Total	8400	\$ 21,192	\$ 0	\$ 21,192	
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	42,524	0	42,524	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 42,524	\$ 0	\$ 42,524	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - GALT

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

Provider NPI:
1720033137

OSHPD Facility Number:
206341003

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,222,435	\$ 0	\$ 1,222,435	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,270,781	\$ 0	\$ 2,270,781	(Sch 2)
105	.20-.39	Fringe Benefits	6110	662,155	0	662,155	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	146,825	0	146,825	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,079,761	\$ 0	\$ 3,079,761	
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 - GALT

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

Provider NPI:
1720033137

OSHPD Facility Number:
206341003

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	7,724	0	7,724 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,724	\$ 0	\$ 7,724
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	40,446	0	40,446 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 40,446	\$ 0	\$ 40,446
146		Subtotal 105 - 145		\$ 3,127,931	\$ 0	\$ 3,127,931
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 31,473	\$ 0	\$ 31,473 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,823	0	11,823 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	776	0	776 (Sch 4)
155		Social Services - Total	6600	\$ 44,072	\$ 0	\$ 44,072

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - GALT

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

Provider NPI:
1720033137

OSHPD Facility Number:
206341003

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	\$ 44,797	\$ 0	\$ 44,797	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,353	0	13,353	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,942	0	2,942	(Sch 4)
160		Activities - Total	6700	\$ 61,092	\$ 0	\$ 61,092	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 227,280	\$ 0	\$ 227,280	(Sch 6)
165	.20-.39	Fringe Benefits	6900	75,653	0	75,653	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	688,828	(126,312)	562,516	(Sch 6)
165		Administration - Total	6900	\$ 991,761	\$ (126,312)	\$ 865,449	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 49,408	\$ 0	\$ 49,408	(Sch 3)
166	.20-.39	Fringe Benefits	6900	22,016	0	22,016	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 71,424	\$ 0	\$ 71,424	
167		CDPH Licensing Fees	6900	\$ 29,662	\$ 0	\$ 29,662	(Sch 6)
168		Professional Liability Insurance	6900	\$ 28,589	\$ 0	\$ 28,589	(Sch 6)
169		Quality Assurance Fees	6900	\$ 451,416	\$ 0	\$ 451,416	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800		0	0	(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	\$ 0	\$ 0	\$ 0	
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	17,047	0	17,047	(Sch 6)
174		Caregiver Training - Total	6900	\$ 17,047	\$ 0	\$ 17,047	
		Subtotal 155 - 174		\$ 1,695,063	\$ (126,312)	\$ 1,568,751	
200		Total		\$ 7,460,380	\$ (126,312)	\$ 7,334,068	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 257,170	
-----	------	---	------	--	--	------------	--

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

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN LIVINGCENTER - GALT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1720033137		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	N/A			8	210	N/A	Total Facility Group Insurance To include group health insurance expense in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$257,170	\$257,170

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN LIVINGCENTER - GALT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1720033137		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				
ADJUSTMENTS TO REPORTED COSTS										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$688,828		
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		(\$18,133)	
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		(108,179) (\$126,312)	\$562,516

Provider Name							Fiscal Period		Provider NPI		Adjustments
GOLDEN LIVINGCENTER - GALT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1720033137		7
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
4	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 413.139 CMS Pub. 15-1, Sections 2300, 2304 and 2408 CCR, Title 22, Section 51541	25,478	(900)	24,578	
5	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	121	121	

Provider Name							Fiscal Period			Provider NPI		Adjustments			
GOLDEN LIVINGCENTER - GALT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1720033137		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 OTHER MATTERS</u>															
	N/A			1	14	N/A	Overpayments			\$0					
6							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed and due to lack of documentation. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786 and 51458.1					\$573			
7							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50761 and 51458.1					1,406 \$1,979		\$1,979	