REPORT
ON THE
RATE SETTING AUDIT

GOLDEN LIVINGCENTER - GALT
GALT, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1720033137

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Craig Brandon

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

July 2, 2012

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, 2010

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 $7,157 which resulted from Medi-Cal overpayments

3. Audited 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.

Financial Audits Branch/Audits Section—Fresno
1782 East Bullard Avenue, Suite 101, Fresno, CA 93710 - 5856
Telephone: (559) 446-2458 / Fax: (559) 446-2477
Internet Address: www.dhcs.ca.gov

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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLDEN LIVINGCENTER - GALT

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 3,163,777	$ 93.61
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 689,706	$ 20.41
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 576,202	$ 17.05
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 287,218	$ 8.50
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 18,389	$ 0.54
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 21,492	$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 143,456	$ 4.24
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 12,180	$ 0.36
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 290,248	$ 8.59
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 700,442	$ 20.72
11	Cost of Routine Service/Audited Total Costs	$ 5,928,783.00	$ 5,903,109.41	$ 174.65
12	Total Patient Days (Adj)	33,799	33,799	
13	Cost Per Patient Day (Cost Divided by Days)	$ 175.41	$ 174.65	
14	Overpayments (Adj 11)	$ 0	$ (7,157)	
15	Medi-Cal Days (Adj 10)	27,303	26,218	
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 - GALT

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1720033137

OSHPD Facility No.:
206341003

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. 42 + Ln. 43)	$ 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 - GALT

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1720033137

OSHPD Facility No.:
206341003

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 45,867	$ 45,867			
160	Activities	63,540		$ 63,540		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	36,880	0	0	36,880	
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	3,054,370	45,867	63,540	3,163,777	*
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	$ 3,200,657	$ 45,867	$ 63,540	$ 3,200,657	

* (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, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 49,614	$ 49,614											
010	Housekeeping	131,790	263	$ 132,053										
060	Laundry and Linen	80,444	2,127	5,692	$ 88,263									
065	Dietary	320,186	5,169	13,830	0	$ 339,185								
155	Social Services	N/A	215	576	0	0	$ 792							
160	Activities	N/A	1,165	3,118	0	0	0	$ 4,284						
165	Administration	N/A	2,644	7,075	0	0	0	0		$ 9,719	$ 9,719			
166	Medical Records	69,722	488	1,306	0	0	0	0		71,516		$ 71,516		
170	Inservice Education - Nursing	68,518	0	0	0	0	0	0	$ 68,518					
	ANCILLARY SERVICES													
075	Patient Supplies		514	1,377	0	0	0	0	0	1,891	147	1,078	$ 3,116	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	60	441	501	
080	Physical Therapy		933	2,497	121	0	0	0	0	3,551	783	5,765	10,099	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		646	1,729	0	0	0	0	0	2,375	525	3,864	6,765	
083	Speech Pathology		328	877	0	0	0	0	0	1,205	286	2,105	3,597	
085	Pharmacy		383	1,024	0	0	0	0	0	1,407	287	2,111	3,805	
090	Laboratory		0	0	0	0	0	0	0	0	34	249	283	
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	64	468	532	
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		34,364	91,952	88,102	339,185	792	4,284	68,518	627,196	7,479	55,031	689,706	*
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		373	999	40	0	0	0	0	1,412	18	133	1,563	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	37	272	308	
	TOTAL	$ 720,274	$ 49,614	$ 132,053	$ 88,263	$ 339,185	$ 792	$ 4,284	$ 68,518	$ 639,038	$ 9,719	$ 71,516	$ 720,274	

* (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, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 191,177	$ 191,177											
010	Housekeeping	23,621	1,014	$ 24,635										
060	Laundry and Linen	26,912	8,197	1,062	$ 36,171									
065	Dietary	206,297	19,916	2,580	0	$ 228,793								
155	Social Services	0	830	108	0	0	$ 937							
160	Activities	3,027	4,490	582	0	0	0	$ 8,099						
165	Administration	N/A	10,189	1,320	0	0	0	0		$ 11,509	$ 11,509			
166	Medical Records	5,399	1,881	244	0	0	0	0		7,524		$ 7,524		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	46,473	1,982	257	0	0	0	0	0	48,712	173	113	$ 48,999	
077	Specialized Support Surfaces	37,174	0	0	0	0	0	0	0	37,174	71	46	37,291	
080	Physical Therapy	472,304	3,596	466	50	0	0	0	0	476,415	928	606	477,949	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	316,445	2,490	323	0	0	0	0	0	319,257	622	407	320,285	
083	Speech Pathology	172,757	1,263	164	0	0	0	0	0	174,184	339	221	174,744	
085	Pharmacy	172,377	1,475	191	0	0	0	0	0	174,043	340	222	174,605	
090	Laboratory	20,987	0	0	0	0	0	0	0	20,987	40	26	21,053	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	39,518	0	0	0	0	0	0	0	39,518	75	49	39,643	
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	138,053	132,415	17,154	36,105	228,793	937	8,099	0	561,557	8,856	5,789	576,202	*
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	5,627	1,438	186	17	0	0	0	0	7,268	21	14	7,304	
145	Other Nonreimbursable	22,907	0	0	0	0	0	0	0	22,907	44	29	22,979	
	TOTAL	$ 1,901,055	$ 191,177	$ 24,635	$ 36,171	$ 228,793	$ 937	$ 8,099	$ -	$ 1,882,023	$ 11,509	$ 7,524	$ 1,901,055	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - GALT

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1720033137

OSHPD Facility Number:
206341003

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 311,888	94%							
	Property Tax (line 40)	19,968	6%	$ 331,856						
005	Plant Operations and Maintenance			8,909	$ 8,909					
010	Housekeeping			1,713	47	$ 1,761				
060	Laundry and Linen			13,847	382	76	$ 14,305			
065	Dietary			33,644	928	184	0	$ 34,756		
155	Social Services			1,402	39	8	0	0	$ 1,448	
160	Activities			7,585	209	42	0	0	0	$ 7,836
165	Administration			17,211	475	94	0	0	0	0
166	Medical Records			3,177	88	17	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,349	92	18	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,075	168	33	20	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,205	116	23	0	0	0	0
083	Speech Pathology			2,134	59	12	0	0	0	0
085	Pharmacy			2,492	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			223,683	6,171	1,226	14,279	34,756	1,448	7,836
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			2,430	67	13	7	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 331,856	100%	$ 331,856	$ 8,909	$ 1,761	$ 14,305	$ 34,756	$ 1,448	$ 7,836

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - GALT

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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)	$ 311,888	94%								
	Property Tax (line 40)	19,968	6%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 17,780	$ 17,780					
166	Medical Records				3,283		$ 3,283				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	3,460	268	49	$ 3,777	$ 3,550	$ 227	
077	Specialized Support Surfaces			0	0	110	20	130	122	8	
080	Physical Therapy			0	6,295	1,433	265	7,993	7,512	481	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	4,345	961	177	5,483	5,153	330	
083	Speech Pathology			0	2,204	523	97	2,825	2,655	170	
085	Pharmacy			0	2,575	525	97	3,196	3,004	192	
090	Laboratory			0	0	62	11	73	69	4	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	116	22	138	130	8	
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	289,399	13,682	2,526	305,606	287,218	18,389	*
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	2,517	33	6	2,556	2,402	154	
145	Other Nonreimbursable			0	0	68	12	80	75	5	
	TOTAL	$ 331,856	100%	$ -	$ 310,793	$ 17,780	$ 3,283	$ 331,856	$ 311,888	$ 19,968	

* (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, 2010 THROUGH DECEMBER 31, 2010

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 1% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 10,199													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	900,075													
	Total Costs Allocable as Administration	910,274	60%												
167	DPH Licensing Fees	27,931	2%												
168	Professional Liability Insurance	186,431	12%												
169	Quality Assurance Fees	377,197	25%												
174	Caregiver Training	15,829	1%												
	Total	1,517,662	100%						$ 1,517,662						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 36,880	$ 1,891	$ 48,712	$ 3,460	$ 90,943	22,879	$ 13,723	$ 421	$ 2,811	$ 5,686	$ 239	
077	Specialized Support Surfaces			0	0	37,174	0	37,174	9,352	5,609	172	1,149	2,324	98	
080	Physical Therapy			0	3,551	476,415	6,295	486,262	122,334	73,374	2,251	15,028	30,405	1,276	
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy			0	2,375	319,257	4,345	325,976	82,009	49,188	1,509	10,074	20,382	855	
083	Speech Pathology			0	1,205	174,184	2,204	177,593	44,679	26,798	822	5,488	11,104	466	
085	Pharmacy			0	1,407	174,043	2,575	178,025	44,788	26,863	824	5,502	11,131	467	
090	Laboratory			0	0	20,987	0	20,987	5,280	3,167	97	649	1,312	55	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	39,518	0	39,518	9,942	5,963	183	1,221	2,471	104	
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			3,163,777	627,196	561,557	289,399	4,641,929	1,167,819	700,442	21,492	143,456	290,248	12,180	*
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	1,412	7,268	2,517	11,197	2,817	1,690	52	346	700	29	
145	Other Nonreimbursable			0	0	22,907	0	22,907	5,763	3,457	106	708	1,432	60	
	SUBTOTAL	$ 1,517,662		$ 3,200,657	$ 639,038	$ 1,882,023	$ 310,793	$ 6,032,511	$ 1,517,662						
	Total Administrative Costs							$ 1,517,662		$ 910,274	$ 27,931	$ 186,431	$ 377,197	$ 15,829	
	Unit Cost Multiplier							0.25158046							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 81,236	$ 19,032	$ 21,063	$ 121,331							
	TOTAL FACILITY COSTS							$ 7,671,504							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: GOLDEN LIVINGCENTER - GALT
Provider NPI: 1720033137
OSHPD Facility Number: 206341003
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj 8)	(Adj 9)	(Adj)	(Adj)	(Adj)		
	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						90,943	90,943
077	Specialized Support Surfaces									37,174	37,174
080	Physical Therapy	390	390	390	405					486,262	486,262
081	Respiratory Therapy									0	0
082	Occupational Therapy	270	270	270						325,976	325,976
083	Speech Pathology	137	137	137						177,593	177,593
085	Pharmacy	160	160	160						178,025	178,025
090	Laboratory									20,987	20,987
095	Home Health Services									0	0
100	Other Ancillary Services									39,518	39,518
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	295,259	101,397	3,192,423	3,192,423	3,192,423	4,641,929	4,641,929
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	135					11,197	11,197
145	Other Nonreimbursable									22,907	22,907
	TOTAL STATISTICS	21,306	20,734	20,624	295,799	101,397	3,192,423	3,192,423	3,192,423	6,032,511	6,032,511
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 45,867	$ 63,540			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.014367457	0.019903377			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 49,614	$ 132,053	$ 88,263	$ 339,185	$ 792	$ 4,284	$ 68,518	$ 9,719	$ 71,516
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.39288126	6.40289066	0.29838992	3.34511738	0.00024797	0.00134178	0.02146270	0.00161116	0.01185515
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 191,177	$ 24,635	$ 36,171	$ 228,793	$ 937	$ 8,099	$ -	$ 11,509	$ 7,524
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.22045915	1.19449430	0.12228200	2.25641093	0.00029362	0.00253697	0.00000000	0.00190775	0.00124718
	TOTAL CAPITAL COSTS - SCH. 5	$ 331,856	$ 8,909	$ 1,761	$ 14,305	$ 34,756	$ 1,448	$ 7,836	$ -	$ 17,780	$ 3,283
	UNIT COST MULTIPLIER (CAPITAL COSTS)	15.57570637	0.42969538	0.08536628	0.04835950	0.34277206	0.00045363	0.00245463	0.00000000	0.00294741	0.00054414

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - GALT

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 40,051	$ 0	$ 40,051	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,563	0	9,563	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	191,177	0	191,177	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 240,791	$ 0	$ 240,791	
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	131,790	0	131,790	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,621	0	23,621	(Sch 4)
010		Housekeeping - Total	6300	$ 155,411	$ 0	$ 155,411	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	64,326	0	64,326	(Sch 5)
025		Depreciation: Equipment	7140	30,379	0	30,379	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	217,183	0	217,183	(Sch 5)
040		Property Taxes	7300	19,968	0	19,968	(Sch 5)
045		Property Insurance	7400	10,199	0	10,199	(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**		$ 738,257	$ 0	$ 738,257	
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	80,444	0	80,444	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,912	0	26,912	(Sch 4)
060		Laundry and Linen - Total	6400	$ 107,356	$ 0	$ 107,356	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 244,724	$ 0	$ 244,724	(Sch 3)
065	.20-.39	Fringe Benefits	6500	75,462	0	75,462	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	206,297	0	206,297	(Sch 4)
065		Dietary - Total	6500	$ 526,483	$ 0	$ 526,483	
070		Provision for Bad Debts	7700	$	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 24,284	$ 0	$ 24,284	(Sch 2)
075	.20-.39	Fringe Benefits	8100	12,596	0	12,596	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	46,473	0	46,473	(Sch 4)
075		Patient Supplies - Total	8100	$ 83,353	$ 0	$ 83,353	
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	37,174	0	37,174	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 37,174	$ 0	$ 37,174	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - GALT

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	472,304	0	472,304	(Sch 4)
080		Physical Therapy - Total	8200	$ 472,304	$ 0	$ 472,304	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	$	$ 0	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	316,445	0	316,445	(Sch 4)
082		Occupational Therapy - Total	8250	$ 316,445	$ 0	$ 316,445	
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	172,757	0	172,757	(Sch 4)
083		Speech Pathology - Total	8280	$ 172,757	$ 0	$ 172,757	
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	170,562	1,815	172,377	(Sch 4)
085		Pharmacy - Total	8300	$ 170,562	$ 1,815	$ 172,377	
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	20,987	0	20,987	(Sch 4)
090		Laboratory - Total	8400	$ 20,987	$ 0	$ 20,987	
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	39,518	0	39,518	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 39,518	$ 0	$ 39,518	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - GALT

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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		$ 1,313,100	$ 1,815	$ 1,314,915	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,270,897	$ 0	$ 2,270,897	(Sch 2)
105	.20-.39	Fringe Benefits	6110	714,087	0	714,087	(Sch 2)
105	.49	Agency Staff	6110	69,386	0	69,386	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	141,405	(3,352)	138,053	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,195,775	$ (3,352)	$ 3,192,423	
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, 2010 THROUGH DECEMBER 31, 2010

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	5,627	0	5,627	(Sch 4)
140		Beauty and Barber - Total	8900	$ 5,627	$ 0	$ 5,627	
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		22,907	22,907	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 22,907	$ 22,907	
146		**Subtotal 105 - 145**		$ 3,201,402	$ 19,555	$ 3,220,957	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 30,786	$ 0	$ 30,786	(Sch 2)
155	.20-.39	Fringe Benefits	6600	15,081	0	15,081	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	$ 45,867	$ 0	$ 45,867	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - GALT

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 47,990	$ 0	$ 47,990	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,550	0	15,550	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,027	0	3,027	(Sch 4)
160		Activities - Total	6700	$ 66,567	$ 0	$ 66,567	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 181,370	$ 0	$ 181,370	(Sch 6)
165	.20-.39	Fringe Benefits	6900	66,848	0	66,848	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	606,064	45,793	651,857	(Sch 6)
165		Administration - Total	6900	$ 854,282	$ 45,793	$ 900,075	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 49,102	$ 0	$ 49,102	(Sch 3)
166	.20-.39	Fringe Benefits	6900	20,620	0	20,620	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,399	0	5,399	(Sch 4)
166		Medical Records - Total	6900	$ 75,121	$ 0	$ 75,121	
167		CDPH Licensing Fees	6900	$ 23,593	$ 4,338	$ 27,931	(Sch 6)
168		Professional Liability Insurance	6900	$ 261,339	$ (74,908)	$ 186,431	(Sch 6)
169		Quality Assurance Fees	6900	$ 377,197	$ 0	$ 377,197	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 53,292	$ 0	$ 53,292	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,226	0	15,226	(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	$ 68,518	$ 0	$ 68,518	
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	17,431	(1,602)	15,829	(Sch 6)
174		Caregiver Training - Total	6900	$ 17,431	$ (1,602)	$ 15,829	
		Subtotal 155 - 174		$ 1,789,915	$ (26,379)	$ 1,763,536	
200		**Total**		**$ 7,676,513**	**$ (5,009)**	**$ 7,671,504**	

Provider Name: GOLDEN LIVINGCENTER - GALT

Provider NPI: 1720033137

OSHPD Facility Number: 206341003

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: GOLDEN LIVINGCENTER - GALT

Provider NPI: 1720033137

OSHPD Facility Number: 206341003

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	1,815		1,815						
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(3,352)		(1,815)			(1,537)			
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: GOLDEN LIVINGCENTER - GALT

Provider NPI: 1720033137

OSHPD Facility Number: 206341003

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	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	22,907			22,907					
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	45,793	(4,338)			(18,025)			68,156	
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	4,338	4,338							
168	4	Professional Liability Insurance	(74,908)						(261,339)	186,431	
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: GOLDEN LIVINGCENTER - GALT

Provider NPI: 1720033137

OSHPD Facility Number: 206341003

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	(1,602)				(17,431)			15,829	
200		Total	($5,009)	0	0	22,907	(35,456)	(1,537)	(261,339)	270,416	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
GOLDEN LIVINGCENTER - GALT	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1720033137	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS			
1	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	$23,593	$4,338	$27,931
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	606,064	(4,338)	601,726 *
							To adjust licensing fees to agree with the provider's general ledge			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
2	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	$170,562	$1,815	$172,377
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	141,405	(1,815)	139,590 *
							To reclassify pharmacy consulting expenses to the appropriate cost center			
							for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
							OSHPD LTC Manual, Chapter 3000, Section 3220			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
GOLDEN LIVINGCENTER - GALT	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1720033137	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
3	10.5	145	4	8A-1	145	4	Other Nonreimbursable	$0	$22,907	$22,907
							To include the provider's marketing costs in a nonreimbursable cost center.			
							42 CFR 413.5, 413.9, 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2136.2, 2300, 2304 and 2328			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	$601,726	($18,025)	$583,701 *
	10.5	174	4	8A-1	174	4	Caregiver Training - Other - Nonlabor	17,431	(17,431)	0 *
							To eliminate caregiver training and administrative expense to be added back through the home office adjustment.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor *	$139,590	($1,537)	$138,053
							To eliminate the cost of diabetic test strips and lancets not included in the rate.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Section 51511(c)			
6	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	$261,339	($261,339)	$0 *
							To eliminate liability insurance expense from the facility's cost report for inclusion with the audited home office costs.			
							42 CFR 413.17, 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2150, 2300 and 2304			
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	$583,701	$68,156	$651,857
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance *	0	186,431	186,431
	10.5	174	4	8A-1	174	4	Caregiver Training - Other - Nonlabor *	0	15,829	15,829
							To adjust reported home office costs to agree with the Golden Ventures Home Office Audit Report for fiscal period ended December 31, 2010.			
							42 CFR 413.17, 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2150.2, 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
GOLDEN LIVINGCENTER - GALT	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1720033137	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
8	10.7	080	4	7	080	N/A	Physical Therapy (Pounds of Laundry)	0	405	405
	10.7	105	4	7	105	N/A	Skilled Nursing Care	0	295,259	295,259
	10.7	140	4	7	140	N/A	Beauty and Barber	0	135	135
	10.7	175	4	7	N/A	N/A	Total - Laundry and Linen	0	295,799	295,799
							To adjust laundry 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			
9	10.7	110	5	7	110	N/A	Skilled Nursing Care (Meals Served)	0	101,397	101,397
	10.7	175	5	7	N/A	N/A	Total - Dietary	0	101,397	101,397
							To adjust patient meal 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			

Provider Name	Fiscal Period	Provider NPI	Adjustments
GOLDEN LIVINGCENTER - GALT	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1720033137	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS			
10	4.1	5	2	1	15	N/A	Medi-Cal Days	27,303	(1,085)	26,218
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data:			
							Report Date: 09/19/11			
							Payment Period: 01/01/10 through 08/31/11			
							Service Period: 01/01/10 through 12/31/10			
							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 - GALT	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1720033137	11

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
11	N/A			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	$0	$7,157	$7,157