REPORT
ON THE
RATE SETTING AUDIT

GOLDEN LIVINGCENTER - HILLCREST
FRESNO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1215989769

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Michael Harrold
Auditor: Sandy Feng

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 30, 2012

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

GOLDEN LIVINGCENTER – HILLCREST
NATIONAL PROVIDER IDENTIFIER (NPI) 1215989769
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 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 $6,512, 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 - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility No.:
206100728

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 1,705,830	$ 75.60
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 471,258	$ 20.89
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 393,682	$ 17.45
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 103,107	$ 4.57
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 36,372	$ 1.61
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 13,622	$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 5,565	$ 0.25
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 7,987	$ 0.35
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 190,328	$ 8.44
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 578,368	$ 25.63
11	Cost of Routine Service/Audited Total Costs	$ 3,501,392.00	$ 3,506,119.94	$ 155.39
12	Total Patient Days (Adj)	22,564	22,564	
13	Cost Per Patient Day (Cost Divided by Days)	$ 155.18	$ 155.39	
14	Overpayments (Adj 8)	$ 0	$ (6,512)	
15	Medi-Cal Days (Adj 7)	16,280	14,375	
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 - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility No.:
206100728

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 - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility No.:
206100728

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	$ 39,681	$ 39,681			
160	Activities	50,181		$ 50,181		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	12,182	0	0	12,182	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,615,968	39,681	50,181	1,705,830	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,718,012	$ 39,681	$ 50,181	$ 1,718,012	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: GOLDEN LIVINGCENTER - HILLCREST
Provider NPI: 1215989769
OSHPD Facility Number: 206100728
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	$ 40,675	$ 40,675											
010	Housekeeping	82,121	1,151	$ 83,272										
060	Laundry and Linen	49,838	1,557	3,280	$ 54,674									
065	Dietary	194,845	5,981	12,601	0	$ 213,428								
155	Social Services	N/A	845	1,780	0	0	$ 2,625							
160	Activities	N/A	3,898	8,212	0	0	0	$ 12,109						
165	Administration	N/A	2,726	5,742	0	0	0	0		$ 8,468	$ 8,468			
166	Medical Records	56,405	0	0	0	0	0	0		56,405		$ 56,405		
170	Inservice Education - Nursing	68,860	0	0	0	0	0	0	$ 68,860					
	ANCILLARY SERVICES													
075	Patient Supplies		345	727	0	0	0	0	0	1,073	73	485	$ 1,631	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	9	57	65	
080	Physical Therapy		475	1,002	0	0	0	0	0	1,477	723	4,819	7,019	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		376	791	0	0	0	0	0	1,167	555	3,695	5,417	
083	Speech Pathology		188	396	0	0	0	0	0	583	277	1,842	2,702	
085	Pharmacy		0	0	0	0	0	0	0	0	315	2,101	2,416	
090	Laboratory		0	0	0	0	0	0	0	0	32	215	248	
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	59	391	450	
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		22,701	47,828	54,674	213,428	2,625	12,109	68,860	422,226	6,400	42,633	471,258	*
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		433	912	0	0	0	0	0	1,345	25	167	1,538	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 492,744	$ 40,675	$ 83,272	$ 54,674	$ 213,428	$ 2,625	$ 12,109	$ 68,860	$ 427,871	$ 8,468	$ 56,405	$ 492,744	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: GOLDEN LIVINGCENTER - HILLCREST
Provider NPI: 1215989769
OSHPD Facility Number: 206100728
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	$ 128,654	$ 128,654											
010	Housekeeping	14,733	3,640	$ 18,373										
060	Laundry and Linen	20,165	4,924	724	$ 25,812									
065	Dietary	151,113	18,918	2,780	0	$ 172,812								
155	Social Services	100	2,673	393	0	0	$ 3,165							
160	Activities	1,518	12,328	1,812	0	0	0	$ 15,658						
165	Administration	N/A	8,621	1,267	0	0	0	0		$ 9,888	$ 9,888			
166	Medical Records	2,974	0	0	0	0	0	0		2,974		$ 2,974		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	14,294	1,092	160	0	0	0	0	0	15,546	85	26	$ 15,657	
077	Specialized Support Surfaces	3,513	0	0	0	0	0	0	0	3,513	10	3	3,526	
080	Physical Therapy	293,833	1,504	221	0	0	0	0	0	295,558	845	254	296,657	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	225,223	1,188	175	0	0	0	0	0	226,585	648	195	227,428	
083	Speech Pathology	112,248	594	87	0	0	0	0	0	112,929	323	97	113,349	
085	Pharmacy	130,271	0	0	0	0	0	0	0	130,271	368	111	130,750	
090	Laboratory	13,348	0	0	0	0	0	0	0	13,348	38	11	13,397	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	24,263	0	0	0	0	0	0	0	24,263	69	21	24,352	
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	84,158	71,803	10,553	25,812	172,812	3,165	15,658	0	383,961	7,474	2,248	393,682	*
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	5,809	1,370	201	0	0	0	0	0	7,380	29	9	7,418	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,226,217	$ 128,654	$ 18,373	$ 25,812	$ 172,812	$ 3,165	$ 15,658	$ -	$ 1,213,355	$ 9,888	$ 2,974	$ 1,226,217	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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)	$ 110,017	74%							
	Property Tax (line 40)	38,810	26%	$ 148,827						
005	Plant Operations and Maintenance			4,939	$ 4,939					
010	Housekeeping			4,071	140	$ 4,211				
060	Laundry and Linen			5,507	189	166	$ 5,861			
065	Dietary			21,158	726	637	0	$ 22,522		
155	Social Services			2,989	103	90	0	0	$ 3,182	
160	Activities			13,788	473	415	0	0	0	$ 14,676
165	Administration			9,642	331	290	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,221	42	37	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,682	58	51	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,328	46	40	0	0	0	0
083	Speech Pathology			664	23	20	0	0	0	0
085	Pharmacy			0	0	0	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			80,306	2,756	2,418	5,861	22,522	3,182	14,676
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,532	53	46	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 148,827	100%	$ 148,827	$ 4,939	$ 4,211	$ 5,861	$ 22,522	$ 3,182	$ 14,676

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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 74% Of Total	Property Tax 26% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 110,017	74%								
	Property Tax (line 40)	38,810	26%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 10,263	$ 10,263					
166	Medical Records				0		$ -				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,300	88	0	$ 1,388	$ 1,026	$ 362	
077	Specialized Support Surfaces			0	0	10	0	10	8	3	
080	Physical Therapy			0	1,790	877	0	2,667	1,972	696	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	1,414	672	0	2,086	1,542	544	
083	Speech Pathology			0	707	335	0	1,042	770	272	
085	Pharmacy			0	0	382	0	382	283	100	
090	Laboratory			0	0	39	0	39	29	10	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	71	0	71	53	19	
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	131,722	7,757	0	139,479	103,107	36,372	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	1,631	30	0	1,661	1,228	433	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 148,827	100%	$ -	$ 138,564	$ 10,263	$ -	$ 148,827	$ 110,017	$ 38,810	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: GOLDEN LIVINGCENTER - HILLCREST
Provider NPI: 1215989769
OSHPD Facility Number: 206100728
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. 73% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 1% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 5,418												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	759,793												
	Total Costs Allocable as Administration	765,211	73%											
167	DPH Licensing Fees	18,022	2%											
168	Professional Liability Insurance	7,363	1%											
169	Quality Assurance Fees	251,814	24%											
174	Caregiver Training	10,567	1%											
	Total	1,052,977	100%						$ 1,052,977					
	ANCILLARY SERVICES													
075	Patient Supplies			$ 12,182	$ 1,073	$ 15,546	$ 1,300	$ 30,101	9,062	$ 6,585	$ 155	$ 63	$ 2,167	$ 91
077	Specialized Support Surfaces			0	0	3,513	0	3,513	1,058	769	18	7	253	11
080	Physical Therapy			0	1,477	295,558	1,790	298,825	89,958	65,374	1,540	629	21,513	903
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,167	226,585	1,414	229,166	68,988	50,134	1,181	482	16,498	692
083	Speech Pathology			0	583	112,929	707	114,220	34,385	24,988	589	240	8,223	345
085	Pharmacy			0	0	130,271	0	130,271	39,217	28,499	671	274	9,378	394
090	Laboratory			0	0	13,348	0	13,348	4,018	2,920	69	28	961	40
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	24,263	0	24,263	7,304	5,308	125	51	1,747	73
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,705,830	422,226	383,961	131,722	2,643,738	795,870	578,368	13,622	5,565	190,328	7,987 *
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	1,345	7,380	1,631	10,356	3,118	2,266	53	22	746	31
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 1,052,977		$ 1,718,012	$ 427,871	$ 1,213,355	$ 138,564	$ 3,497,802	$ 1,052,977					
	Total Administrative Costs							$ 1,052,977		$ 765,211	$ 18,022	$ 7,363	$ 251,814	$ 10,567
	Unit Cost Multiplier							0.30103964						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 64,873	$ 12,862	$ 10,263	$ 87,998						
	TOTAL FACILITY COSTS							$ 4,638,777						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: GOLDEN LIVINGCENTER - HILLCREST
Provider NPI: 1215989769
OSHPD Facility Number: 206100728
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 5)	(Adj 6)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	461									
010	Housekeeping	380	380								
060	Laundry and Linen	514	514	514							
065	Dietary	1,975	1,975	1,975							
155	Social Services	279	279	279							
160	Activities	1,287	1,287	1,287							
165	Administration	900	900	900							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	114	114	114						30,101	30,101
077	Specialized Support Surfaces									3,513	3,513
080	Physical Therapy	157	157	157						298,825	298,825
081	Respiratory Therapy									0	0
082	Occupational Therapy	124	124	124						229,166	229,166
083	Speech Pathology	62	62	62						114,220	114,220
085	Pharmacy									130,271	130,271
090	Laboratory									13,348	13,348
095	Home Health Services									0	0
100	Other Ancillary Services									24,263	24,263
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,496	7,496	7,496	244,941	67,692	1,700,126	1,700,126	1,700,126	2,643,738	2,643,738
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	143	143	143						10,356	10,356
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,892	13,431	13,051	244,941	67,692	1,700,126	1,700,126	1,700,126	3,497,802	3,497,802
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 39,681	$ 50,181			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.023340035	0.029516048			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 40,675	$ 83,272	$ 54,674	$ 213,428	$ 2,625	$ 12,109	$ 68,860	$ 8,468	$ 56,405
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.02844167	6.38049252	0.22321372	3.15292272	0.00154406	0.00712259	0.04050288	0.00242096	0.01612584
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 128,654	$ 18,373	$ 25,812	$ 172,812	$ 3,165	$ 15,658	$ -	$ 9,888	$ 2,974
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.57888467	1.40778302	0.10538108	2.55291126	0.00186179	0.00920981	0.00000000	0.00282692	0.00085025
	TOTAL CAPITAL COSTS - SCH. 5	$ 148,827	$ 4,939	$ 4,211	$ 5,861	$ 22,522	$ 3,182	$ 14,676	$ -	$ 10,263	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	10.71314426	0.36771346	0.32263627	0.02392983	0.33271141	0.00187138	0.00863248	0.00000000	0.00293417	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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	$ 30,593	$ 0	$ 30,593	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,082	0	10,082	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	128,654	0	128,654	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 169,329	$ 0	$ 169,329	
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	82,121	0	82,121	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,733	0	14,733	(Sch 4)
010		Housekeeping - Total	6300	$ 96,854	$ 0	$ 96,854	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 43,464	$ 0	$ 43,464	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	21,246	0	21,246	(Sch 5)
025		Depreciation: Equipment	7140	24,940	0	24,940	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	20,367	0	20,367	(Sch 5)
040		Property Taxes	7300	38,810	0	38,810	(Sch 5)
045		Property Insurance	7400	5,418	0	5,418	(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**		$ 420,428	$ 0	$ 420,428	
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	49,838	0	49,838	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,165	0	20,165	(Sch 4)
060		Laundry and Linen - Total	6400	$ 70,003	$ 0	$ 70,003	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 149,974	$ 0	$ 149,974	(Sch 3)
065	.20-.39	Fringe Benefits	6500	44,871	0	44,871	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	151,113	0	151,113	(Sch 4)
065		Dietary - Total	6500	$ 345,958	$ 0	$ 345,958	
070		Provision for Bad Debts	7700	$	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 6,416	$ 0	$ 6,416	(Sch 2)
075	.20-.39	Fringe Benefits	8100	5,766	0	5,766	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	14,294	0	14,294	(Sch 4)
075		Patient Supplies - Total	8100	$ 26,476	$ 0	$ 26,476	
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	3,513	0	3,513	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 3,513	$ 0	$ 3,513	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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	293,833	0	293,833	(Sch 4)
080		Physical Therapy - Total	8200	$ 293,833	$ 0	$ 293,833	
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	225,223	0	225,223	(Sch 4)
082		Occupational Therapy - Total	8250	$ 225,223	$ 0	$ 225,223	
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	112,248	0	112,248	(Sch 4)
083		Speech Pathology - Total	8280	$ 112,248	$ 0	$ 112,248	
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	130,271	0	130,271	(Sch 4)
085		Pharmacy - Total	8300	$ 130,271	$ 0	$ 130,271	
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	13,348	0	13,348	(Sch 4)
090		Laboratory - Total	8400	$ 13,348	$ 0	$ 13,348	
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	24,263	0	24,263	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 24,263	$ 0	$ 24,263	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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		$ 829,175	$ 0	$ 829,175	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,282,234	$ 0	$ 1,282,234	(Sch 2)
105	.20-.39	Fringe Benefits	6110	333,734	0	333,734	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	84,158	0	84,158	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,700,126	$ 0	$ 1,700,126	
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 - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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	5,809	0	5,809	(Sch 4)
140		Beauty and Barber - Total	8900	$ 5,809	$ 0	$ 5,809	
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		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 1,705,935	$ 0	$ 1,705,935	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 26,447	$ 0	$ 26,447	(Sch 2)
155	.20-.39	Fringe Benefits	6600	13,234	0	13,234	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	100	0	100	(Sch 4)
155		Social Services - Total	6600	$ 39,781	$ 0	$ 39,781	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - HILLCREST

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

Provider NPI:
1215989769

OSHPD Facility Number:
206100728

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	$ 38,204	$ 0	$ 38,204	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,977	0	11,977	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,518	0	1,518	(Sch 4)
160		Activities - Total	6700	$ 51,699	$ 0	$ 51,699	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 170,705	$ 0	$ 170,705	(Sch 6)
165	.20-.39	Fringe Benefits	6900	76,127	0	76,127	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	421,493	91,468	512,961	(Sch 6)
165		Administration - Total	6900	$ 668,325	$ 91,468	$ 759,793	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 37,521	$ 0	$ 37,521	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,884	0	18,884	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,974	0	2,974	(Sch 4)
166		Medical Records - Total	6900	$ 59,379	$ 0	$ 59,379	
167		CDPH Licensing Fees	6900	$ 15,490	$ 2,532	$ 18,022	(Sch 6)
168		Professional Liability Insurance	6900	$ 100,585	$ (93,222)	$ 7,363	(Sch 6)
169		Quality Assurance Fees	6900	$ 251,814	$ 0	$ 251,814	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 47,226	$ 0	$ 47,226	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,634	0	21,634	(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	$ 68,860	$ 0	$ 68,860	
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	11,637	(1,070)	10,567	(Sch 6)
174		Caregiver Training - Total	6900	$ 11,637	$ (1,070)	$ 10,567	
		Subtotal 155 - 174		$ 1,267,570	$ (292)	$ 1,267,278	
200		**Total**		**$ 4,639,069**	**$ (292)**	**$ 4,638,777**	

Provider Name: GOLDEN LIVINGCENTER - HILLCREST

Provider NPI: 1215989769

OSHPD Facility Number: 206100728

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	AUDIT ADJ	AUDIT ADJ	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 - HILLCREST

Provider NPI: 1215989769

OSHPD Facility Number: 206100728

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	AUDIT ADJ	AUDIT ADJ	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	0								
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	0								
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 - HILLCREST

Provider NPI: 1215989769

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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	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	91,468	(2,532)		(12,034)	106,034				
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	2,532	2,532							
168	4	Professional Liability Insurance	(93,222)		(100,585)		7,363				
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 - HILLCREST

Provider NPI: 1215989769

OSHPD Facility Number: 206100728

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	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	(1,070)			(11,637)	10,567				
200		Total	($292)	0	(100,585)	(23,671)	123,964	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
GOLDEN LIVINGCENTER - HILLCREST	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1215989769	8

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
							RECLASSIFICATION OF REPORTED COSTS			
1	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	$15,490	$2,532	$18,022
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	421,493	(2,532)	418,961 *
							To reclassify DPH license fees to the appropriate cost center to agree with the provider's general ledger detail. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
GOLDEN LIVINGCENTER - HILLCREST	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1215989769	8

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				
2	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate liability insurance expense from the facility's co report for inclusion with audited home office costs 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150, 2300 and 2304		$100,585	($100,585)	$0 *
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$418,961	($12,034)	$406,927 *
	10.5	174	4	8A-1	174	4	Caregiver Training - Other - Nonlabor To eliminate caregiver training and administration expense from the facility's cost report for inclusion with audited home office costs. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150, 2300 and 2304		11,637	(11,637)	0 *
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	$406,927	$106,034	$512,961
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	*	0	7,363	7,363
	10.5	174	4	8A-1	174	4	Caregiver Training - Other - Nonlabor 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, 2300 and 2304	*	0	10,567	10,567

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
GOLDEN LIVINGCENTER - HILLCREST	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1215989769	8

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			
5	10.7	105	4	7	105	N/A	Skilled Nursing Care (Laundry Pounds)	0	244,941	244,941
	10.7	175	4	7	N/A	N/A	Total Statistic	0	244,941	244,941
							To adjust laundry pounds 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			
6	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	67,692	67,692
	10.7	175	5	7	N/A	N/A	Total Statistic	0	67,692	67,692
							To adjust patient meals 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 - HILLCREST	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1215989769	8

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			
7	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: 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 2304, 2404 and 2408 CCR, Title 22, Section 51541	16,280	(1,905)	14,375

Provider Name	Fiscal Period	Provider NPI	Adjustments
GOLDEN LIVINGCENTER - HILLCREST	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1215989769	8

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			
8	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	$6,512	$6,512