

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN GATE HEALTHCARE CENTER
SAN FRANCISCO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1992882278**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Michael Harrold
Auditor: Jaskaranjit Bal**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2013

Donna Dornbrook
Corporate Director of Reimbursement
Kindred Healthcare, Inc.
680 South Fourth Street
Louisville, Kentucky 40202

GOLDEN GATE HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1992882278
FISCAL PERIOD ENDED JUNE 30, 2011

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 and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$4,936 which resulted from Medi-Cal overpayments
3. Allocation of Home Office Costs

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates 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.

Donna Dornbrook
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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLDEN GATE HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1992882278

OSHPD Facility No.:
206380921

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	\$ 4,693,213	\$ 107.60
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,037,400	\$ 23.78
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 755,663	\$ 17.33
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 164,441	\$ 3.77
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 58,685	\$ 1.35
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,698	\$ 0.61
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 37,278	\$ 0.85
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 505,310	\$ 11.59
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,238,128	\$ 28.39
11	Cost of Routine Service/Audited Total Costs	\$ 8,518,031.00	\$ 8,516,816	\$ 195.27
12	Total Patient Days (Adj)	43,616	43,616	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 195.30	\$ 195.27	
14	Overpayments (Adj 8)	\$ 0	\$ (4,936)	
15	Medi-Cal Days (Adj 6)	37,049	36,820	
16	Medi-Cal Managed Care Days (Adj 7)		3,134	
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 GATE HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1992882278

OSHPD Facility No.:
206380921

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
GOLDEN GATE HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1992882278

OSHPD Facility No.:
206380921

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 63,569	\$ 63,569		
160	Activities	170,558		\$ 170,558	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	5,446	0	0	5,446
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	4,459,086	63,569	170,558	4,693,213
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	\$ 4,698,659	\$ 63,569	\$ 170,558	\$ 4,698,659

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN GATE HEALTHCARE CENTER

Provider NPI:
1992882278

OSHPD Facility Number:
206380921

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 60,851	\$ 60,851										
010	Housekeeping	230,762	1,135	\$ 231,897									
060	Laundry and Linen	150,210	2,540	9,864	\$ 162,614								
065	Dietary	488,495	6,899	26,791	0	\$ 522,186							
155	Social Services	N/A	207	803	0	0	\$ 1,010						
160	Activities	N/A	4,818	18,711	0	0	0	\$ 23,530					
165	Administration	N/A	3,504	13,608	0	0	0	0	\$ 17,113	\$ 17,113			
166	Medical Records	38,479	335	1,299	0	0	0	0	40,113		\$ 40,113		
170	Inservice Education - Nursing	88,270	280	1,087	0	0	0	0	\$ 89,637				
ANCILLARY SERVICES													
075	Patient Supplies		1,162	4,512	0	0	0	0	0	5,675	97	227	\$ 5,998
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	1	2	3
080	Physical Therapy		715	2,776	0	0	0	0	0	3,491	701	1,643	5,834
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		572	2,221	0	0	0	0	0	2,793	403	946	4,142
083	Speech Pathology		143	555	0	0	0	0	0	698	353	829	1,880
085	Pharmacy		0	0	0	0	0	0	0	0	119	278	397
090	Laboratory		0	0	0	0	0	0	0	0	37	86	123
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	33	76	109
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		38,313	148,782	162,614	522,186	1,010	23,530	89,637	986,071	15,349	35,979	1,037,400 *
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		228	886	0	0	0	0	0	1,114	20	46	1,180
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,057,067	\$ 60,851	\$ 231,897	\$ 162,614	\$ 522,186	\$ 1,010	\$ 23,530	\$ 89,637	\$ 999,841	\$ 17,113	\$ 40,113	\$ 1,057,067

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN GATE HEALTHCARE CENTER

Provider NPI:
1992882278

OSHPD Facility Number:
206380921

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 320,783	\$ 320,783										
010	Housekeeping	24,600	5,981	\$ 30,581									
060	Laundry and Linen	28,734	13,390	1,301	\$ 43,425								
065	Dietary	258,133	36,370	3,533	0	\$ 298,036							
155	Social Services	1,440	1,090	106	0	0	\$ 2,636						
160	Activities	7,858	25,401	2,468	0	0	0	\$ 35,727					
165	Administration	N/A	18,473	1,795	0	0	0	0		\$ 20,268	\$ 20,268		
166	Medical Records	2,944	1,764	171	0	0	0	0		4,879		\$ 4,879	
170	Inservice Education - Nursing	460	1,475	143	0	0	0	0	\$ 2,079				
ANCILLARY SERVICES													
075	Patient Supplies	19,336	6,126	595	0	0	0	0	0	26,057	115	28	\$ 26,199
077	Specialized Support Surfaces	432	0	0	0	0	0	0	0	432	1	0	433
080	Physical Therapy	291,894	3,768	366	0	0	0	0	0	296,029	830	200	297,058
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	165,661	3,015	293	0	0	0	0	0	168,969	478	115	169,561
083	Speech Pathology	150,409	754	73	0	0	0	0	0	151,236	419	101	151,755
085	Pharmacy	51,185	0	0	0	0	0	0	0	51,185	141	34	51,359
090	Laboratory	15,910	0	0	0	0	0	0	0	15,910	44	11	15,964
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,077	0	0	0	0	0	0	0	14,077	39	9	14,125
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	129,612	201,973	19,621	43,425	298,036	2,636	35,727	2,079	733,107	18,179	4,377	755,663 *
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	5,207	1,203	117	0	0	0	0	0	6,527	23	6	6,556
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,488,675	\$ 320,783	\$ 30,581	\$ 43,425	\$ 298,036	\$ 2,636	\$ 35,727	\$ 2,079	\$ 1,463,528	\$ 20,268	\$ 4,879	\$ 1,488,675

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN GATE HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1992882278

OSHPD Facility Number:
206380921

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 173,799	74%							
	Property Tax (line 40)	62,025	26%	\$ 235,824						
005	Plant Operations and Maintenance			8,281	\$ 8,281					
010	Housekeeping			4,243	154	\$ 4,397				
060	Laundry and Linen			9,498	346	187	\$ 10,031			
065	Dietary			25,798	939	508	0	\$ 27,245		
155	Social Services			773	28	15	0	0	\$ 817	
160	Activities			18,018	656	355	0	0	0	\$ 19,028
165	Administration			13,104	477	258	0	0	0	0
166	Medical Records			1,251	46	25	0	0	0	0
170	Inservice Education - Nursing			1,046	38	21	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,345	158	86	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,673	97	53	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,138	78	42	0	0	0	0
083	Speech Pathology			535	19	11	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			143,267	5,214	2,821	10,031	27,245	817	19,028
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			853	31	17	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 235,824	100%	\$ 235,824	\$ 8,281	\$ 4,397	\$ 10,031	\$ 27,245	\$ 817	\$ 19,028

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN GATE HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1992882278

OSHPD Facility Number:
206380921

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)	\$ 173,799	74%							
	Property Tax (line 40)	62,025	26%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 13,839	\$ 13,839				
166	Medical Records				1,321		\$ 1,321			
170	Inservice Education - Nursing			\$ 1,105						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,589	78	7	\$ 4,675	\$ 3,445	\$ 1,230
077	Specialized Support Surfaces			0	0	1	0	1	1	0
080	Physical Therapy			0	2,823	567	54	3,444	2,538	906
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,258	326	31	2,616	1,928	688
083	Speech Pathology			0	565	286	27	878	647	231
085	Pharmacy			0	0	96	9	105	77	28
090	Laboratory			0	0	30	3	33	24	9
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	26	3	29	21	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			1,105	209,528	12,413	1,185	223,126	164,441	58,685
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	901	16	2	919	677	242
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 235,824	100%	\$ 1,105	\$ 220,664	\$ 13,839	\$ 1,321	\$ 235,824	\$ 173,799	\$ 62,025

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN GATE HEALTHCARE CENTER

Provider NPI:
1992882278

OSHPD Facility Number:
206380921

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 69% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 13,156												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,367,217												
	Total Costs Allocable as Administration	1,380,373	69%											
167	CDPH Licensing Fees	29,765	1%											
168	Professional Liability Insurance	41,561	2%											
169	Quality Assurance Fees	563,364	28%											
174	Caregiver Training	0	0%											
	Total	2,015,063	100%						\$ 2,015,063					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 5,446	\$ 5,675	\$ 26,057	\$ 4,589	\$ 41,766	11,400	\$ 7,809	\$ 168	\$ 235	\$ 3,187	\$ -
077	Specialized Support Surfaces			0	0	432	0	432	118	81	2	2	33	0
080	Physical Therapy			0	3,491	296,029	2,823	302,342	82,523	56,530	1,219	1,702	23,071	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,793	168,969	2,258	174,020	47,498	32,537	702	980	13,279	0
083	Speech Pathology			0	698	151,236	565	152,499	41,624	28,513	615	858	11,637	0
085	Pharmacy			0	0	51,185	0	51,185	13,971	9,570	206	288	3,906	0
090	Laboratory			0	0	15,910	0	15,910	4,343	2,975	64	90	1,214	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,077	0	14,077	3,842	2,632	57	79	1,074	0
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			4,693,213	986,071	733,107	209,528	6,621,919	1,807,415	1,238,128	26,698	37,278	505,310	0*
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	1,114	6,527	901	8,542	2,331	1,597	34	48	652	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,015,063		\$ 4,698,659	\$ 999,841	\$ 1,463,528	\$ 220,664	\$ 7,382,692	\$ 2,015,063					
	Total Administrative Costs							\$ 2,015,063		\$ 1,380,373	\$ 29,765	\$ 41,561	\$ 563,364	\$ -
	Unit Cost Multiplier							0.27294421						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 57,226	\$ 25,147	\$ 15,160	\$ 97,533							
	TOTAL FACILITY COSTS							\$ 9,495,288						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN GATE HEALTHCARE CENTER

Provider NPI:
1992882278

OSHPD Facility Number:
206380921

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 5)	Plant Ops (SQ FT) 5 (Adj 1, 5)	Hskpng (SQ FT) 10 (Adj 1, 5)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	728									
010	Housekeeping	373	373								
060	Laundry and Linen	835	835	835							
065	Dietary	2,268	2,268	2,268							
155	Social Services	68	68	68							
160	Activities	1,584	1,584	1,584							
165	Administration	1,152	1,152	1,152							
166	Medical Records	110	110	110							
170	Inservice Education - Nursing	92	92	92							
	ANCILLARY SERVICES										
075	Patient Supplies	382	382	382						41,766	41,766
077	Specialized Support Surfaces									432	432
080	Physical Therapy	235	235	235						302,342	302,342
081	Respiratory Therapy									0	0
082	Occupational Therapy	188	188	188						174,020	174,020
083	Speech Pathology	47	47	47						152,499	152,499
085	Pharmacy									51,185	51,185
090	Laboratory									15,910	15,910
095	Home Health Services									0	0
100	Other Ancillary Services									14,077	14,077
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,595	12,595	12,595	86,540	129,810	4,588,698	4,588,698	4,588,698	6,621,919	6,621,919
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	75	75	75						8,542	8,542
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	20,732	20,004	19,631	86,540	129,810	4,588,698	4,588,698	4,588,698	7,382,692	7,382,692
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 63,569	\$ 170,558			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.013853385	0.037169149			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 60,851	\$ 231,897	\$ 162,614	\$ 522,186	\$ 1,010	\$ 23,530	\$ 89,637	\$ 17,113	\$ 40,113
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.04194161	11.81277797	1.87905813	4.02269089	0.00022013	0.00512779	0.01953422	0.00231794	0.00543339
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 320,783	\$ 30,581	\$ 43,425	\$ 298,036	\$ 2,636	\$ 35,727	\$ 2,079	\$ 20,268	\$ 4,879
	UNIT COST MULTIPLIER (INDIRECT OTHER)		16.03594281	1.55781196	0.50178860	2.29593742	0.00057454	0.00778576	0.00045299	0.00274534	0.00066091
	TOTAL CAPITAL COSTS - SCH. 5	\$ 235,824	\$ 8,281	\$ 4,397	\$ 10,031	\$ 27,245	\$ 817	\$ 19,028	\$ 1,105	\$ 13,839	\$ 1,321
	UNIT COST MULTIPLIER (CAPITAL COSTS)	11.37487941	0.41396282	0.22399461	0.11590847	0.20988455	0.00017802	0.00414678	0.00024085	0.00187449	0.00017899

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN GATE HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1992882278

OSHPD Facility Number:
206380921

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	\$ 45,299	\$ 0	\$ 45,299	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,682	(130)	15,552	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	320,783	0	320,783	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 381,764	\$ (130)	\$ 381,634	
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	230,762	0	230,762	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,600	0	24,600	(Sch 4)
010		Housekeeping - Total	6300	\$ 255,362	\$ 0	\$ 255,362	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 146,828	\$ 0	\$ 146,828	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,028	0	4,028	(Sch 5)
025		Depreciation: Equipment	7140	18,796	0	18,796	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	4,147	0	4,147	(Sch 5)
040		Property Taxes	7300	62,025	0	62,025	(Sch 5)
045		Property Insurance	7400	13,156	0	13,156	(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		\$ 886,106	\$ (130)	\$ 885,976	
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	150,210	0	150,210	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	28,734	0	28,734	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 178,944	\$ 0	\$ 178,944	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 337,015	\$ 0	\$ 337,015	(Sch 3)
065	.20-.39	Fringe Benefits	6500	152,448	(968)	151,480	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	258,133	0	258,133	(Sch 4)
065		Dietary - Total	6500	\$ 747,596	\$ (968)	\$ 746,628	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 3,829	\$ 0	\$ 3,829	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,628	(11)	1,617	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	19,336	0	19,336	(Sch 4)
075		Patient Supplies - Total	8100	\$ 24,793	\$ (11)	\$ 24,782	
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	432	0	432	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 432	\$ 0	\$ 432	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN GATE HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1992882278

OSHPD Facility Number:
206380921

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	291,894	0	291,894	(Sch 4)
080		Physical Therapy - Total	8200	\$ 291,894	\$ 0	\$ 291,894	
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	165,661	0	165,661	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 165,661	\$ 0	\$ 165,661	
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	150,409	0	150,409	(Sch 4)
083		Speech Pathology - Total	8280	\$ 150,409	\$ 0	\$ 150,409	
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	51,185	0	51,185	(Sch 4)
085		Pharmacy - Total	8300	\$ 51,185	\$ 0	\$ 51,185	
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	15,910	0	15,910	(Sch 4)
090		Laboratory - Total	8400	\$ 15,910	\$ 0	\$ 15,910	
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	14,077	0	14,077	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,077	\$ 0	\$ 14,077	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN GATE HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1992882278

OSHPD Facility Number:
206380921

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		\$ 714,361	\$ (11)	\$ 714,350	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,117,316	\$ 0	\$ 3,117,316	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,350,722	(8,952)	1,341,770	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	129,612	0	129,612	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,597,650	\$ (8,952)	\$ 4,588,698	
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 GATE HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1992882278

OSHPD Facility Number:
206380921

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	5,207	0	5,207 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,207	\$ 0	\$ 5,207
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		\$ 4,602,857	\$ (8,952)	\$ 4,593,905
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 44,897	\$ 0	\$ 44,897 (Sch 2)
155	.20-.39	Fringe Benefits	6600	18,801	(129)	18,672 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,440	0	1,440 (Sch 4)
155		Social Services - Total	6600	\$ 65,138	\$ (129)	\$ 65,009

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN GATE HEALTHCARE CENTER

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1992882278

OSHPD Facility Number:
206380921

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	\$ 114,975	\$ 0	\$ 114,975	(Sch 2)
160	.20-.39	Fringe Benefits	6700	56,982	(1,399)	55,583	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,858	0	7,858	(Sch 4)
160		Activities - Total	6700	\$ 179,815	\$ (1,399)	\$ 178,416	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 463,244	\$ 0	\$ 463,244	(Sch 6)
165	.20-.39	Fringe Benefits	6900	149,198	(330)	148,868	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	721,103	34,002	755,105	(Sch 6)
165		Administration - Total	6900	\$ 1,333,545	\$ 33,672	\$ 1,367,217	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,965	\$ 0	\$ 30,965	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,514	0	7,514	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,944	0	2,944	(Sch 4)
166		Medical Records - Total	6900	\$ 41,423	\$ 0	\$ 41,423	
167		CDPH Licensing Fees	6900	\$ 29,765	\$ 0	\$ 29,765	(Sch 6)
168		Professional Liability Insurance	6900	\$ 41,561	\$ 0	\$ 41,561	(Sch 6)
169		Quality Assurance Fees	6900	\$ 563,364	\$ 0	\$ 563,364	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,093	\$ 0	\$ 57,093	(Sch 3)
170	.20-.39	Fringe Benefits	6800	31,341	(164)	31,177	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	460	0	460	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 88,894	\$ (164)	\$ 88,730	
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		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,343,505	\$ 31,980	\$ 2,375,485	
200		Total		\$ 9,473,369	\$ 21,919	\$ 9,495,288	

210	0.24	Total Facility Group Health Insurance * (Adj 2)	6900			\$ 514,140	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN GATE HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1992882278		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENTS</u>												
1	10.7	5	2,3	7	5	N/A	Plant Operations and Maintenance (Square Feet)	459	(459)	0		
	10.7	10	3	7	10	N/A	Housekeeping	307	(307)	0		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Fee	20,996	(459)	20,537 *		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Fee	20,996	(766)	20,230 *		
							To correct reported statistics on schedule 10.7 columns 2 through 3 for proper cost reporting. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300 and 2304					
2	N/A			8A-1	210	N/A	Total Facility Group Health Insurance	\$0	\$514,140	\$514,140		
							To report total facility group health insurance expense for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN GATE HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1992882278		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$721,103	\$12,083	\$733,186 *
	10.5	5	2	8A-1	5	2	Plant Operations - Fringe Benefits	15,682	(130)	15,552
	10.5	65	2	8A-1	65	2	Dietary - Fringe Benefits	152,448	(968)	151,480
	10.5	75	2	8A-1	75	2	Patient Supplies - Fringe Benefits	1,628	(11)	1,617
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,350,722	(8,952)	1,341,770
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	18,801	(129)	18,672
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	56,982	(1,399)	55,583
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	149,198	(330)	148,868
	10.5	170	2	8A-1	170	2	Inservice Education - Fringe Benefits	31,341	(164)	31,177
							To reclassify the provider's employee benefits reclassification prior to the cost report due to the administrative nature of expenditures for proper cost determination. 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 GATE HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1992882278		8
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED COSTS</u>											
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed Kindred Home Office Cost Report for fiscal periods ended December 31, 2010 and December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$733,186	\$21,919	\$755,105

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN GATE HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1992882278		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Cost Report			Audit Report								
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO REPORTED STATISTICS</u>												
5	10.7	5	1	7	5	N/A	Plant Operations and Maintenance (Square Feet)	459	269	728		
	10.7	10	1,2	7	10	N/A	Housekeeping	307	66	373		
	10.7	65	1,2,3	7	65	N/A	Dietary	2,701	(433)	2,268		
	10.7	75	1,2,3	7	75	N/A	Patient Supplies	319	63	382		
	10.7	80	1,2,3	7	80	N/A	Physical Therapy	194	41	235		
	10.7	82	1,2,3	7	82	N/A	Occupational Therapy	107	81	188		
	10.7	83	1,2,3	7	83	N/A	Speech Pathology	41	6	47		
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	13,128	(533)	12,595		
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	60	15	75		
	10.7	155	1,2,3	7	155	N/A	Social Services	1,904	(1,836)	68		
	10.7	160	1,2,3	7	160	N/A	Activities	8	1,576	1,584		
	10.7	165	1,2,3	7	165	N/A	Administration	794	358	1,152		
	10.7	166	1,2,3	7	166	N/A	Medical Records	139	(29)	110		
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	92	92		
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet	20,996	(264)	20,732		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet	* 20,537	(533)	20,004		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet	* 20,230	(599)	19,631		
<p>To adjust square footage statistics to agree with the prior year audited in order to properly allocate indirect costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306</p>												

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
GOLDEN GATE HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1992882278		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA											
6	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 07/01/2010 through 06/30/2011 Payment Period: 07/01/2010 through 09/30/2012 Report Date: 10/16/2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	37,049	(229)	36,820	
7	N/A			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	0	3,134	3,134	

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN GATE HEALTHCARE CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1992882278		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
8	N/A			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was n properly deducted from the amount billed and due to lack of documentation. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50761, 51458.1 and 51476	\$0	\$4,936	\$4,936		