

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLD COUNTRY HEALTHCARE
PLACERVILLE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1588669865**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

**Audits Section - Gardena
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus C. Lam
Auditor: Nancy Nguyen**



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



EDMUND G. BROWN JR.
GOVERNOR

May 31, 2013

Kate Whitehouse, Administrator
Gold Country Health Care
4301 Golden Center Drive
Placerville, CA 95667

GOLD COUNTRY HEALTH CARE
NATIONAL PROVIDER IDENTIFIER (NPI): 1588669865
FISCAL PERIOD ENDED: SEPTEMBER 30, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 Schedule
3. Audited Allocation of Home Office Costs

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery

Kate Whitehouse
Page 2

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
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Bill Azevedo, COO
Accurate Business Results
4541 East Anaheim Street
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLD COUNTRY HEALTH CARE

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1588669865

OSHPD Facility No.:
206092347

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	\$ 2,322,934	\$ 100.53
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 504,995	\$ 21.85
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 371,912	\$ 16.10
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 125,880	\$ 5.45
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 703	\$ 0.03
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 6,519	\$ 0.28
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 29,163	\$ 1.26
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 117,971	\$ 5.11
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 589,380	\$ 25.51
11	Cost of Routine Service/Audited Total Costs	\$ 4,763,394.00	\$ 4,069,456	\$ 176.11
12	Total Patient Days (Adj 20)	23,268	23,107	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 204.72	\$ 176.11	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj 21)	14,508	14,593	
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:
GOLD COUNTRY HEALTH CARE

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1588669865

OSHPD Facility No.:
206092347

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:
GOLD COUNTRY HEALTH CARE

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1588669865

OSHPD Facility No.:
206092347

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 55,832	\$ 55,832		
160	Activities	214,754		\$ 214,754	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	27,132	0	0	27,132
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	199,954	0	0	199,954
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	107,900	0	0	107,900
083	Speech Pathology	35,984	0	0	35,984
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,097,816	55,832	169,286	2,322,934 *
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	36,348	36,348
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	797,058	0	9,120	806,178
	TOTAL	\$ 3,536,430	\$ 55,832	\$ 214,754	\$ 3,536,430

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLD COUNTRY HEALTH CARE

Provider NPI:
1588669865

OSHPD Facility Number:
206092347

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 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	\$ 435,040	\$ 435,040										
010	Housekeeping	343,592	1,204	\$ 344,796									
060	Laundry and Linen	77,245	2,604	2,069	\$ 81,918								
065	Dietary	995,533	39,769	31,607	0	\$ 1,066,910							
155	Social Services	N/A	723	574	0	0	\$ 1,297						
160	Activities	N/A	13,476	10,711	0	0	0	\$ 24,187					
165	Administration	N/A	10,673	8,482	0	0	0	0	\$ 19,155	\$ 19,155			
166	Medical Records	111,359	1,927	1,531	0	0	0	0		114,817		\$ 114,817	
170	Inservice Education - Nursing	68,389	2,409	1,914	0	0	0	0	\$ 72,712				
ANCILLARY SERVICES													
075	Patient Supplies		2,409	1,914	0	0	0	0	0	4,323	357	2,140	\$ 6,821
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,607	1,277	0	0	0	0	0	2,883	500	2,996	6,379
081	Respiratory Therapy		0	0	0	0	0	0	0	0	10	60	70
082	Occupational Therapy		1,607	1,277	0	0	0	0	0	2,883	279	1,672	4,835
083	Speech Pathology		1,604	1,275	0	0	0	0	0	2,879	107	641	3,627
085	Pharmacy		0	0	0	0	0	0	0	0	154	920	1,074
090	Laboratory		0	0	0	0	0	0	0	0	11	63	74
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	12	74	87
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		27,237	21,647	23,412	285,258	1,297	19,066	72,712	450,629	7,773	46,593	504,995
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		70,815	56,281	46,332	589,642	0	4,094	0	767,163	3,753	22,496	793,413
140	Beauty and Barber		831	660	0	0	0	0	0	1,491	11	65	1,567
145	Other Nonreimbursable		256,146	203,576	12,174	192,010	0	1,027	0	664,934	6,189	37,096	708,218
	TOTAL	\$ 2,031,158	\$ 435,040	\$ 344,796	\$ 81,918	\$ 1,066,910	\$ 1,297	\$ 24,187	\$ 72,712	\$ 1,897,186	\$ 19,155	\$ 114,817	\$ 2,031,158

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLD COUNTRY HEALTH CARE

Provider NPI:
1588669865

OSHPD Facility Number:
206092347

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 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	\$ 571,041	\$ 571,041										
010	Housekeeping	57,456	1,581	\$ 59,037									
060	Laundry and Linen	30,608	3,418	354	\$ 34,380								
065	Dietary	707,822	52,202	5,412	0	\$ 765,436							
155	Social Services	0	948	98	0	0	\$ 1,047						
160	Activities	28,100	17,689	1,834	0	0	0	\$ 47,623					
165	Administration	N/A	14,009	1,452	0	0	0	0		\$ 15,462	\$ 15,462		
166	Medical Records	8,042	2,529	262	0	0	0	0		10,834		\$ 10,834	
170	Inservice Education - Nursing	2,655	3,162	328	0	0	0	0	\$ 6,144				
ANCILLARY SERVICES													
075	Patient Supplies	109,060	3,162	328	0	0	0	0	0	112,549	288	202	\$ 113,040
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	261	2,109	219	0	0	0	0	0	2,588	403	283	3,275
081	Respiratory Therapy	4,176	0	0	0	0	0	0	0	4,176	8	6	4,190
082	Occupational Therapy	0	2,109	219	0	0	0	0	0	2,327	225	158	2,710
083	Speech Pathology	0	2,106	218	0	0	0	0	0	2,324	86	60	2,471
085	Pharmacy	64,188	0	0	0	0	0	0	0	64,188	124	87	64,399
090	Laboratory	4,422	0	0	0	0	0	0	0	4,422	9	6	4,437
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	5,172	0	0	0	0	0	0	0	5,172	10	7	5,189
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	62,572	35,752	3,706	9,826	204,653	1,047	37,540	6,144	361,241	6,274	4,396	371,912
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	92,952	9,637	19,445	423,028	0	8,060	0	553,123	3,029	2,123	558,275
140	Beauty and Barber	0	1,091	113	0	0	0	0	0	1,204	9	6	1,219
145	Other Nonreimbursable	18,614	336,222	34,857	5,109	137,754	0	2,022	0	534,579	4,995	3,500	543,075
	TOTAL	\$ 1,674,189	\$ 571,041	\$ 59,037	\$ 34,380	\$ 765,436	\$ 1,047	\$ 47,623	\$ 6,144	\$ 1,647,894	\$ 15,462	\$ 10,834	\$ 1,674,189

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLD COUNTRY HEALTH CARE

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1588669865

OSHPD Facility Number:
206092347

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)	\$ 950,062	99%							
	Property Tax (line 40)	5,305	1%	\$ 955,367						
005	Plant Operations and Maintenance			4,035	\$ 4,035					
010	Housekeeping			2,634	11	\$ 2,645				
060	Laundry and Linen			5,694	24	16	\$ 5,734			
065	Dietary			86,966	369	242	0	\$ 87,578		
155	Social Services			1,580	7	4	0	0	\$ 1,591	
160	Activities			29,470	125	82	0	0	0	\$ 29,677
165	Administration			23,339	99	65	0	0	0	0
166	Medical Records			4,214	18	12	0	0	0	0
170	Inservice Education - Nursing			5,267	22	15	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,267	22	15	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,513	15	10	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,513	15	10	0	0	0	0
083	Speech Pathology			3,508	15	10	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			59,561	253	166	1,639	23,416	1,591	23,394
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			154,855	657	432	3,243	48,401	0	5,023
140	Beauty and Barber			1,817	8	5	0	0	0	0
145	Other Nonreimbursable			560,133	2,376	1,562	852	15,761	0	1,260
	TOTAL	\$ 955,367	100%	\$ 955,367	\$ 4,035	\$ 2,645	\$ 5,734	\$ 87,578	\$ 1,591	\$ 29,677

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLD COUNTRY HEALTH CARE

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1588669865

OSHPD Facility Number:
206092347

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 99% Of Total	Property Tax 1% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 950,062	99%							
	Property Tax (line 40)	5,305	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,503	\$ 23,503				
166	Medical Records				4,243		\$ 4,243			
170	Inservice Education - Nursing			\$ 5,304						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,304	438	79	\$ 5,821	\$ 5,789	\$ 32
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,538	613	111	4,262	4,238	24
081	Respiratory Therapy			0	0	12	2	14	14	0
082	Occupational Therapy			0	3,538	342	62	3,942	3,920	22
083	Speech Pathology			0	3,533	131	24	3,688	3,667	20
085	Pharmacy			0	0	188	34	222	221	1
090	Laboratory			0	0	13	2	15	15	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15	3	18	18	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			5,304	115,323	9,538	1,722	126,583	125,880	703 *
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	212,611	4,605	831	218,047	216,836	1,211
140	Beauty and Barber			0	1,830	13	2	1,846	1,835	10
145	Other Nonreimbursable			0	581,944	7,593	1,371	590,909	587,627	3,281
	TOTAL	\$ 955,367	100%	\$ 5,304	\$ 927,621	\$ 23,503	\$ 4,243	\$ 955,367	\$ 950,062	\$ 5,305

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLD COUNTRY HEALTH CARE

Provider NPI:
1588669865

OSHPD Facility Number:
206092347

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 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. 79% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 16% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 59,992												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,392,388												
	Total Costs Allocable as Administration	1,452,380	79%											
167	CDPH Licensing Fees	16,065	1%											
168	Professional Liability Insurance	71,865	4%											
169	Quality Assurance Fees	290,710	16%											
174	Caregiver Training	0	0%											
	Total	1,831,020	100%						\$ 1,831,020					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 27,132	\$ 4,323	\$ 112,549	\$ 5,304	\$ 149,309	34,134	\$ 27,076	\$ 299	\$ 1,340	\$ 5,420	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			199,954	2,883	2,588	3,538	208,964	47,773	37,894	419	1,875	7,585	0
081	Respiratory Therapy			0	0	4,176	0	4,176	955	757	8	37	152	0
082	Occupational Therapy			107,900	2,883	2,327	3,538	116,649	26,668	21,153	234	1,047	4,234	0
083	Speech Pathology			35,984	2,879	2,324	3,533	44,720	10,224	8,109	90	401	1,623	0
085	Pharmacy			0	0	64,188	0	64,188	14,674	11,640	129	576	2,330	0
090	Laboratory			0	0	4,422	0	4,422	1,011	802	9	40	161	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,172	0	5,172	1,182	938	10	46	188	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			2,322,934	450,629	361,241	115,323	3,250,127	743,033	589,380	6,519	29,163	117,971	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			36,348	767,163	553,123	212,611	1,569,244	358,755	284,568	3,148	14,081	56,959	0
140	Beauty and Barber			0	1,491	1,204	1,830	4,525	1,035	821	9	41	164	0
145	Other Nonreimbursable			806,178	664,934	534,579	581,944	2,587,635	591,576	469,243	5,190	23,219	93,924	0
	SUBTOTAL	\$ 1,831,020		\$ 3,536,430	\$ 1,897,186	\$ 1,647,894	\$ 927,621	\$ 8,009,130	\$ 1,831,020					
	Total Administrative Costs							\$ 1,831,020		\$ 1,452,380	\$ 16,065	\$ 71,865	\$ 290,710	\$ -
	Unit Cost Multiplier							0.22861659						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 133,972	\$ 26,295	\$ 27,746	\$ 188,014						
	TOTAL FACILITY COSTS							\$ 10,028,164						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLD COUNTRY HEALTH CARE

Provider NPI:
1588669865

OSHPD Facility Number:
206092347

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 15)	Plant Ops (SQ FT) 5 (Adjs 14,15)	Hskpng (SQ FT) 10 (Adjs 14,15)	Laundry (LBS) 60 (Adj 17)	Dietary (MEALS) 65 (Adj 16)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adjs 18, 19)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	766									
010	Housekeeping	500	500								
060	Laundry and Linen	1,081	1,081	1,081							
065	Dietary	16,511	16,511	16,511							
155	Social Services	300	300	300							
160	Activities	5,595	5,595	5,595							
165	Administration	4,431	4,431	4,431							
166	Medical Records	800	800	800							
170	Inservice Education - Nursing	1,000	1,000	1,000							
	ANCILLARY SERVICES										
075	Patient Supplies	1,000	1,000	1,000						149,309	149,309
077	Specialized Support Surfaces									0	0
080	Physical Therapy	667	667	667						208,964	208,964
081	Respiratory Therapy									4,176	4,176
082	Occupational Therapy	667	667	667						116,649	116,649
083	Speech Pathology	666	666	666						44,720	44,720
085	Pharmacy									64,188	64,188
090	Laboratory									4,422	4,422
095	Home Health Services									0	0
100	Other Ancillary Services									5,172	5,172
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,308	11,308	11,308	158,683	67,503	2,160,388	2,160,388	2,160,388	3,250,127	3,250,127
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	29,400	29,400	29,400	314,036	139,532		463,865		1,569,244	1,569,244
140	Beauty and Barber	345	345	345						4,525	4,525
145	Other Nonreimbursable	106,344	106,344	106,344	82,516	45,437		116,388		2,587,635	2,587,635
	TOTAL STATISTICS	181,381	180,615	180,115	555,235	252,472	2,160,388	2,740,641	2,160,388	8,009,130	8,009,130
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 55,832	\$ 214,754			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.025843506	0.078359041			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 435,040	\$ 344,796	\$ 81,918	\$ 1,066,910	\$ 1,297	\$ 24,187	\$ 72,712	\$ 19,155	\$ 114,817
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.40865930	1.91431213	0.14753777	4.22585309	0.00060031	0.00882532	0.03365690	0.00239166	0.01433581
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 571,041	\$ 59,037	\$ 34,380	\$ 765,436	\$ 1,047	\$ 47,623	\$ 6,144	\$ 15,462	\$ 10,834
	UNIT COST MULTIPLIER (INDIRECT OTHER)		3.16164770	0.32777294	0.06191984	3.03176520	0.00048456	0.01737670	0.00284413	0.00193050	0.00135265
	TOTAL CAPITAL COSTS - SCH. 5	\$ 955,367	\$ 4,035	\$ 2,645	\$ 5,734	\$ 87,578	\$ 1,591	\$ 29,677	\$ 5,304	\$ 23,503	\$ 4,243
	UNIT COST MULTIPLIER (CAPITAL COSTS)	5.26718344	0.02233847	0.01468374	0.01032688	0.34688100	0.00073656	0.01082850	0.00245521	0.00293452	0.00052982

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLD COUNTRY HEALTH CARE

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1588669865

OSHPD Facility Number:
206092347

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	\$ 95,374	\$ 223,359	\$ 318,733	(Sch 3)
005	.20-.39	Fringe Benefits	6200	79,226	37,081	116,307	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	148,704	422,337	571,041	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 323,304	\$ 682,777	\$ 1,006,081	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 140,168	\$ 85,888	\$ 226,056	(Sch 3)
010	.20-.39	Fringe Benefits	6300	65,186	52,350	117,536	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,671	41,785	57,456	(Sch 4)
010		Housekeeping - Total	6300	\$ 221,025	\$ 180,023	\$ 401,048	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 36,746	\$ 362,310	\$ 399,056	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,203	21,721	23,924	(Sch 5)
025		Depreciation: Equipment	7140	4,630	45,655	50,285	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	32,680	37,524	70,204	(Sch 5)
035		Leases and Rentals	7200	12,609	(3,073)	9,536	(Sch 5)
040		Property Taxes	7300	4,939	366	5,305	(Sch 5)
045		Property Insurance	7400	27,756	32,236	59,992	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	182,517	214,540	397,057	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 848,409	\$ 1,574,079	\$ 2,422,488	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 52,658	\$ 5,391	\$ 58,049	(Sch 3)
060	.20-.39	Fringe Benefits	6400	19,342	(146)	19,196	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,109	23,499	30,608	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 79,109	\$ 28,744	\$ 107,853	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 190,065	\$ 516,575	\$ 706,640	(Sch 3)
065	.20-.39	Fringe Benefits	6500	137,800	151,093	288,893	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	195,382	512,440	707,822	(Sch 4)
065		Dietary - Total	6500	\$ 523,247	\$ 1,180,108	\$ 1,703,355	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 18,539	\$ 0	\$ 18,539	(Sch 2)
075	.20-.39	Fringe Benefits	8100	8,593	0	8,593	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	109,060	0	109,060	(Sch 4)
075		Patient Supplies - Total	8100	\$ 136,192	\$ 0	\$ 136,192	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLD COUNTRY HEALTH CARE

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1588669865

OSHPD Facility Number:
206092347

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	\$ 50,873	\$ 0	\$ 50,873	(Sch 2)
080	.20-.39	Fringe Benefits	8200	19,760	0	19,760	(Sch 2)
080	.79	Agency Staff	8200	129,321	0	129,321	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	261	0	261	(Sch 4)
080		Physical Therapy - Total	8200	\$ 200,215	\$ 0	\$ 200,215	
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	4,176	0	4,176	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,176	\$ 0	\$ 4,176	
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	107,900	0	107,900	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 107,900	\$ 0	\$ 107,900	
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	35,984	0	35,984	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 35,984	\$ 0	\$ 35,984	
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	54,307	9,881	64,188	(Sch 4)
085		Pharmacy - Total	8300	\$ 54,307	\$ 9,881	\$ 64,188	
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	4,422	0	4,422	(Sch 4)
090		Laboratory - Total	8400	\$ 4,422	\$ 0	\$ 4,422	
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	5,172	0	5,172	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,172	\$ 0	\$ 5,172	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLD COUNTRY HEALTH CARE

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1588669865

OSHPD Facility Number:
206092347

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		\$ 548,368	\$ 9,881	\$ 558,249	
105		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,601,186	\$ 0	\$ 1,601,186	(Sch 2)
105	.20-.39	Fringe Benefits	6110	495,550	0	495,550	(Sch 2)
105	.49	Agency Staff	6110	1,080	0	1,080	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	86,103	(23,531)	62,572	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,183,919	\$ (23,531)	\$ 2,160,388	
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:
GOLD COUNTRY HEALTH CARE

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1588669865

OSHPD Facility Number:
206092347

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		0	0	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 578,406	\$ 0	\$ 578,406	(Sch 2)
145	.20-.39	Fringe Benefits	9100	218,652	0	218,652	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100	2,194	16,420	18,614	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 799,252	\$ 16,420	\$ 815,672	
146		Subtotal 105 - 145		\$ 2,983,171	\$ (7,111)	\$ 2,976,060	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 39,848	\$ 0	\$ 39,848	(Sch 2)
155	.20-.39	Fringe Benefits	6600	15,984	0	15,984	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0	(Sch 4)
155		Social Services - Total	6600	\$ 55,832	\$ 0	\$ 55,832	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLD COUNTRY HEALTH CARE

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:
1588669865

OSHPD Facility Number:
206092347

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	\$ 85,427	\$ 87,417	\$ 172,844	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,077	17,833	41,910	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,939	20,161	28,100	(Sch 4)
160		Activities - Total	6700	\$ 117,443	\$ 125,411	\$ 242,854	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 195,766	\$ 142,908	\$ 338,674	(Sch 6)
165	.20-.39	Fringe Benefits	6900	114,863	64,164	179,027	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	566,231	308,456	874,687	(Sch 6)
165		Administration - Total	6900	\$ 876,860	\$ 515,528	\$ 1,392,388	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 75,691	\$ 0	\$ 75,691	(Sch 3)
166	.20-.39	Fringe Benefits	6900	35,668	0	35,668	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,042	0	8,042	(Sch 4)
166		Medical Records - Total	6900	\$ 119,401	\$ 0	\$ 119,401	
167		CDPH Licensing Fees	6900	\$ 20,206	\$ (4,141)	\$ 16,065	(Sch 6)
168		Professional Liability Insurance	6900	\$ 35,044	\$ 36,821	\$ 71,865	(Sch 6)
169		Quality Assurance Fees	6900	\$ 290,710	\$ 0	\$ 290,710	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 46,765	\$ 0	\$ 46,765	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,624	0	21,624	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,655	0	2,655	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 71,044	\$ 0	\$ 71,044	
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		\$ 1,586,540	\$ 673,619	\$ 2,260,159	
200		Total		\$ 6,568,844	\$ 3,459,320	\$ 10,028,164	
210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 578,279	

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

Provider Name:
GOLD COUNTRY HEALTH CARE

Provider NPI:
1588669865

OSHPD Facility Number:
206092347

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	223,359				223,359			
005	2	Plant Operations and Maintenance - Fringe Benefits	37,081				37,081			
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	422,337				468,565	(9,898)		(36,330)
010	1	Housekeeping - Salaries and Wages	85,888				85,888			
010	2	Housekeeping - Fringe Benefits	52,350				52,350			
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	41,785				41,785			
015	4	Depreciation: Buildings and Improvements	362,310				362,310			
020	4	Depreciation: Leasehold Improvements	21,721				21,721			
025	4	Depreciation: Equipment	45,655				45,655			
030	4	Depreciation and Amortization - Other	37,524				37,524			
035	4	Leases and Rentals	(3,073)				1,277		(4,350)	
040	4	Property Taxes	366				5,671			
045	4	Property Insurance	32,236				32,236			
050	4	Interest - Property, Plant, and Equipment	214,540				214,540			
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	5,391				5,391			
060	2	Laundry and Linen - Fringe Benefits	(146)				(146)			
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	23,499				23,599		(100)	
065	1	Dietary - Salaries and Wages	516,575				516,575			
065	2	Dietary - Fringe Benefits	151,093				151,093			
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	512,440				526,370		(13,930)	
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:
GOLD COUNTRY HEALTH CARE

Provider NPI:
1588669865

OSHPD Facility Number:
206092347

Fiscal Period:
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	9,881			9,881				
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	(23,531)	(13,650)		(9,881)				
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							Fiscal Period			Provider NPI		Adjustments
GOLD COUNTRY HEALTH CARE							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011			1588669865		20
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
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not reported			8	210		Total Facility Group Health Insurance ^e To include Group Health Insurance in the audit for informational purposes only. 43 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$578,279	\$578,279

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GOLD COUNTRY HEALTH CARE							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1588669865		20	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	\$86,103	(\$13,650)	\$72,453 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	566,231	13,650	579,881 *	
							To reverse the provider's elimination of fines and penalties and reclassi to the correct cost center. 42 CFR 413.20 and 413.24 / CMS Pub.15-1, Sections 2300 and 230.				
3	10.5	145	4	8A-1	145	4	Other Nonreimbursable -Other - Nonlabo	\$2,194	\$16,420	\$18,614	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* 579,881	(16,420)	563,461 *	
							To reclassify advertising, marketing, and public relation expenses to nonreimbursable cost center. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328				
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* \$563,461	\$4,001	\$567,462 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	20,206	(4,001)	16,205 *	
							To reclassify other taxes and license fees for proper cost determinatio 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
5	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabo	\$54,307	\$9,881	\$64,188	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	* 72,453	(9,881)	62,572	
							To reclassify pharmacy expense to the appropriate ancillary cost cente 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51313 and 51514				

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GOLD COUNTRY HEALTH CARE							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1588669865		20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
ADJUSTMENTS TO REPORTED COSTS											
6	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$95,374	\$223,359	\$318,733	
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	79,226	37,081	116,307	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	148,704	468,565	617,269 *	
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	140,168	85,888	226,056	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	65,186	52,350	117,536	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	15,671	41,785	57,456	
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	36,746	362,310	399,056	
	10.5	020	4	8A-1	020	4	Depreciation - Leasehold Improvements	2,203	21,721	23,924	
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	4,630	45,655	50,285	
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	32,680	37,524	70,204	
	10.5	035	4	8A-1	035	4	Leases and Rentals	12,609	1,277	13,886 *	
	10.5	040	4	8A-1	040	4	Property Taxes	4,939	5,671	10,610 *	
	10.5	045	4	8A-1	045	4	Property Insurance	27,756	32,236	59,992	
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	182,517	214,540	397,057	
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	52,658	5,391	58,049	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	19,342	(146)	19,196	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	7,109	23,599	30,708 *	
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	190,065	516,575	706,640	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	137,800	151,093	288,893	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	195,382	526,370	721,752 *	
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	85,427	87,417	172,844	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	24,077	17,833	41,910	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	7,939	20,161	28,100	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	195,766	142,908	338,674	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	114,863	64,164	179,027	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 567,462	474,810	1,042,272 *	
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	* 16,205	(140)	16,065	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	35,044	41,066	76,110 *	
							To include the residential care expenses 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	
GOLD COUNTRY HEALTH CARE							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1588669865		20	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
ADJUSTMENTS TO REPORTED COSTS											
7	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To abate parking lot revenue against the related expenses. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2107.2 CMS Pub. 15-2, Section 3613	*	\$617,269	(\$9,898)	\$607,371 *
8	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$13,886	(\$4,350)	\$9,536
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	*	30,708	(100)	30,608
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	*	721,752	(13,930)	707,822
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To abate miscellaneous revenues against the related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	*	1,042,272	(8,474)	1,033,798 *
9	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	\$607,371	(\$36,330)	\$571,041
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To include the residential care adjustments for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	1,033,798	(242,150)	791,648 *
10	10.5	040	4	8A-1	040	4	Property Taxes To adjust property taxes to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$10,610	(\$5,305)	\$5,305

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments	
GOLD COUNTRY HEALTH CARE							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1588669865		20	
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												
11	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance to agree with the provider's liability insurance policies and allocation schedules. 43 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.4 and 2302.8		*	\$76,110	(\$4,245)	\$71,865
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the audited Retirement Housing Foundation Home Office Cost Report for fiscal period ended September 30, 2011. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304		*	\$791,648	\$83,039	\$874,687

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GOLD COUNTRY HEALTH CARE							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1588669865		20	
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 STATISTICS											
13	10.7	005	2,3	7	005		Plant Operations and Maintenance (Square Feet)	766	(766)	0	
	10.7	010	3	7	010		Housekeeping	101	(101)	0	
							To adjust the provider's reported statistics on page 10.7 columns 2 and 3. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2324 and 2306				
14	10.7	010	1,2	7	010		Housekeeping (Square Feet)	101	399	500	
	10.7	065	1,2,3	7	065		Dietary	5,237	11,274	16,511	
	10.7	075	1,2,3	7	075		Patient Supplies	228	772	1,000	
	10.7	080	1,2,3	7	080		Physical Therapy	757	(90)	667	
	10.7	082	1,2,3	7	082		Occupational Therapy	364	303	667	
	10.7	083	1,2,3	7	083		Speech Pathology	160	506	666	
	10.7	085	1,2,3	7	085		Pharmacy	192	(192)	0	
	10.7	105	1,2,3	7	105		Skilled Nursing Care	14,529	(3,221)	11,308	
	10.7	139	1,2,3	7	139		Residential Care	0	29,400	29,400	
	10.7	140	1,2,3	7	140		Beauty and Barber	308	37	345	
	10.7	145	1,2,3	7	145		Other Nonreimbursable	0	106,344	106,344	
	10.7	155	1,2,3	7	155		Social Services	126	174	300	
	10.7	160	1,2,3	7	160		Activities	1,970	3,625	5,595	
	10.7	165	1,2,3	7	165		Administration	2,600	1,831	4,431	
	10.7	166	1,2,3	7	166		Medical Records	773	27	800	
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	48	952	1,000	
	10.7	175	1	7	N/A		Total - Square Feet	29,240	152,141	181,381	
	10.7	175	2	7	N/A		Total - Square Feet	29,240	151,375	180,615	
	10.7	175	3	7	N/A		Total - Square Feet	29,240	150,875	180,115	
							To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLD COUNTRY HEALTH CARE							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1588669865		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
15	10.7	105	5	7	105	Skilled Nursing Care (Meals served)	72,981	(5,478)	67,503	
	10.7	139	5	7	139	Residential Care	0	139,532	139,532	
	10.7	145	5	7	145	Other Nonreimbursable	0	45,437	45,437	
	10.7	175	5	7	N/A	Total - Meals Served	72,981	179,491	252,472	
						To adjust patient meals statistics for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
16	10.7	135	4	7	105	Skilled Nursing Care (Pounds of Laundry)	495,033	(336,350)	158,683	
	10.7	139	4	7	139	Residential Care	0	314,036	314,036	
	10.7	145	4	7	145	Other Nonreimbursable	0	82,516	82,516	
	10.7	175	4	7	N/A	Total - Pounds of Laundry	495,033	60,202	555,235	
						To adjust laundry statistics for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
17	10.7	145	7	7	145	Other Nonreimbursable (Direct Expense)	0	463,865	463,865	
	10.7	175	7	7	N/A	Total - Direct Expense	0	463,865	463,865	
						To include other nonreimbursable direct expense for proper cost allocation. 43 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
18	10.7	139	7	7	139	Residential (Direct Expense)	0	116,388	116,388	
	10.7	175	7	7	N/A	Total - Direct Expense	0	116,388	116,388	
						To include residential direct expense for proper cost allocation. 43 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLD COUNTRY HEALTH CARE							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1588669865		20
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 PATIENT DAYS										
19	4.1	5	6	1	12	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	23,268	(161)	23,107	
20	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data. Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through December 31, 2012 Report Date: January 17, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	14,508	85	14,593	