

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - SANGER  
SANGER, CALIFORNIA  
NATIONAL PROVIDER NUMBER: 1154377729**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Linda King  
Auditor: Kathryn Rodrigues**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 13, 2013

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

GOLDEN LIVINGCENTER - SANGER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1154377729  
FISCAL PERIOD ENDED DECEMBER 31, 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 that include a summary of the total due the State in the amount of \$6,110, which resulted from Medi-Cal overpayments
3. Allocation of Home Office Cost

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

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

Greg LeRoy  
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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 LIVINGCENTER - SANGER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1154377729

OSHPD Facility No.:  
206100790

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,859,926	\$ 82.88
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 606,657	\$ 17.58
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 565,556	\$ 16.39
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 340,254	\$ 9.86
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 19,675	\$ 0.57
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,600	\$ 0.57
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 64,430	\$ 1.87
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 11,917	\$ 0.35
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 363,938	\$ 10.55
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 846,783	\$ 24.54
11	Cost of Routine Service/Audited Total Costs	\$ 5,698,792.00	\$ 5,698,736.24	\$ 165.15
12	Total Patient Days (Adj )	34,507	34,507	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 165.15	\$ 165.15	
14	Overpayments (Adj 3)	\$ 0	\$ (6,110)	
15	Medi-Cal Days (Adj 2)	26,411	25,625	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
GOLDEN LIVINGCENTER - SANGER

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1154377729

**OSHPD Facility No.:**  
206100790

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
GOLDEN LIVINGCENTER - SANGER

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1154377729

**OSHPD Facility No.:**  
206100790

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 36,485	\$ 36,485		
160	Activities	75,964		\$ 75,964	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	9,262	0	0	9,262
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	2,747,477	36,485	75,964	2,859,926
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
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,869,188</b>	<b>\$ 36,485</b>	<b>\$ 75,964</b>	<b>\$ 2,869,188</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GOLDEN LIVINGCENTER - SANGER

Provider NPI:  
1154377729

OSHPD Facility Number:  
206100790

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 50,454	\$ 50,454										
010	Housekeeping	112,126	443	\$ 112,569									
060	Laundry and Linen	68,595	1,410	3,174	\$ 73,180								
065	Dietary	284,705	7,054	15,879	0	\$ 307,638							
155	Social Services	N/A	235	529	0	0	\$ 764						
160	Activities	N/A	2,139	4,815	0	0	0	\$ 6,954					
165	Administration	N/A	4,400	9,905	0	0	0	0		\$ 14,305	\$ 14,305		
166	Medical Records	55,205	98	221	0	0	0	0		55,524		\$ 55,524	
170	Inservice Education - Nursing	59,283	0	0	0	0	0	0	\$ 59,283				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		193	435	0	0	0	0	0	629	127	492	\$ 1,248
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	26	101	127
080	Physical Therapy		553	1,246	0	0	0	0	0	1,799	1,188	4,613	7,600
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		553	1,246	0	0	0	0	0	1,799	794	3,081	5,674
083	Speech Pathology		277	623	0	0	0	0	0	900	453	1,760	3,112
085	Pharmacy		482	1,085	0	0	0	0	0	1,567	433	1,680	3,679
090	Laboratory		0	0	0	0	0	0	0	0	32	126	158
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	72	281	354
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		32,198	72,475	73,180	307,638	764	6,954	59,283	552,491	11,096	43,069	606,657
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
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		417	938	0	0	0	0	0	1,354	33	130	1,518
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	50	192	242
	<b>TOTAL</b>	<b>\$ 630,368</b>	<b>\$ 50,454</b>	<b>\$ 112,569</b>	<b>\$ 73,180</b>	<b>\$ 307,638</b>	<b>\$ 764</b>	<b>\$ 6,954</b>	<b>\$ 59,283</b>	<b>\$ 560,539</b>	<b>\$ 14,305</b>	<b>\$ 55,524</b>	<b>\$ 630,368</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR**

Provider Name:  
GOLDEN LIVINGCENTER - SANGER

Provider NPI:  
1154377729

OSHPD Facility Number:  
206100790

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 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
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 148,224	\$ 148,224										
010	Housekeeping	23,748	1,302	\$ 25,050									
060	Laundry and Linen	31,206	4,143	706	\$ 36,055								
065	Dietary	222,829	20,724	3,533	0	\$ 247,087							
155	Social Services	1,644	691	118	0	0	\$ 2,452						
160	Activities	1,772	6,285	1,072	0	0	0	\$ 9,128					
165	Administration	N/A	12,927	2,204	0	0	0	0		\$ 15,132	\$ 15,132		
166	Medical Records	3,099	288	49	0	0	0	0		3,437		\$ 3,437	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies	37,044	568	97	0	0	0	0	0	37,709	134	30	\$ 37,874
077	Specialized Support Surfaces	10,040	0	0	0	0	0	0	0	10,040	27	6	10,074
080	Physical Therapy	452,150	1,626	277	0	0	0	0	0	454,053	1,257	285	455,595
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	299,364	1,626	277	0	0	0	0	0	301,267	840	191	302,297
083	Speech Pathology	171,539	813	139	0	0	0	0	0	172,490	480	109	173,079
085	Pharmacy	160,609	1,416	241	0	0	0	0	0	162,266	458	104	162,828
090	Laboratory	12,526	0	0	0	0	0	0	0	12,526	34	8	12,568
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	28,052	0	0	0	0	0	0	0	28,052	77	17	28,146
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
	<b>ROUTINE SERVICES</b>												
105	Skilled Nursing Care	145,711	94,591	16,128	36,055	247,087	2,452	9,128	0	551,153	11,737	2,666	565,556 *
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 *
	<b>NONREIMBURSABLE</b>												
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	6,953	1,224	209	0	0	0	0	0	8,385	35	8	8,429
145	Other Nonreimbursable	19,200	0	0	0	0	0	0	0	19,200	52	12	19,264
	<b>TOTAL</b>	<b>\$ 1,775,710</b>	<b>\$ 148,224</b>	<b>\$ 25,050</b>	<b>\$ 36,055</b>	<b>\$ 247,087</b>	<b>\$ 2,452</b>	<b>\$ 9,128</b>	<b>\$ -</b>	<b>\$ 1,757,142</b>	<b>\$ 15,132</b>	<b>\$ 3,437</b>	<b>\$ 1,775,710</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - SANGER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1154377729

OSHPD Facility Number:  
206100790

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 365,737	95%							
	Property Tax (line 40)	21,148	5%	\$ 386,885						
005	Plant Operations and Maintenance			1,273	\$ 1,273					
010	Housekeeping			3,388	11	\$ 3,399				
060	Laundry and Linen			10,778	36	96	\$ 10,910			
065	Dietary			53,915	178	479	0	\$ 54,572		
155	Social Services			1,796	6	16	0	0	\$ 1,818	
160	Activities			16,349	54	145	0	0	0	\$ 16,549
165	Administration			33,631	111	299	0	0	0	0
166	Medical Records			750	2	7	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,478	5	13	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,229	14	38	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,229	14	38	0	0	0	0
083	Speech Pathology			2,115	7	19	0	0	0	0
085	Pharmacy			3,684	12	33	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			246,084	813	2,189	10,910	54,572	1,818	16,549
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,183	11	28	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 386,885</b>	<b>100%</b>	<b>\$ 386,885</b>	<b>\$ 1,273</b>	<b>\$ 3,399</b>	<b>\$ 10,910</b>	<b>\$ 54,572</b>	<b>\$ 1,818</b>	<b>\$ 16,549</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - SANGER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1154377729

OSHPD Facility Number:  
206100790

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 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 365,737	95%							
	Property Tax (line 40)	21,148	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 34,041	\$ 34,041				
166	Medical Records				760		\$ 760			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,496	302	7	\$ 1,805	\$ 1,706	\$ 99
077	Specialized Support Surfaces			0	0	62	1	63	60	3
080	Physical Therapy			0	4,281	2,828	63	7,172	6,780	392
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,281	1,889	42	6,212	5,873	340
083	Speech Pathology			0	2,141	1,079	24	3,243	3,066	177
085	Pharmacy			0	3,729	1,030	23	4,781	4,520	261
090	Laboratory			0	0	77	2	79	74	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	172	4	176	167	10
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	332,934	26,406	589	359,929	340,254	19,675
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,222	80	2	3,304	3,123	181
145	Other Nonreimbursable			0	0	118	3	121	114	7
	<b>TOTAL</b>	\$ 386,885	100%	\$ -	\$ 352,084	\$ 34,041	\$ 760	\$ 386,885	\$ 365,737	\$ 21,148

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GOLDEN LIVINGCENTER - SANGER

Provider NPI:  
1154377729

OSHPD Facility Number:  
206100790

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 1% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 8,377												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,083,276												
	Total Costs Allocable as Administration	1,091,653	65%											
167	DPH Licensing Fees	25,268	2%											
168	Professional Liability Insurance	83,062	5%											
169	Quality Assurance Fees	469,180	28%											
174	Caregiver Training	15,363	1%											
	Total	1,684,526	100%						\$ 1,684,526					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 9,262	\$ 629	\$ 37,709	\$ 1,496	\$ 49,096	14,931	\$ 9,676	\$ 224	\$ 736	\$ 4,159	\$ 136
077	Specialized Support Surfaces			0	0	10,040	0	10,040	3,053	1,979	46	151	850	28
080	Physical Therapy			0	1,799	454,053	4,281	460,133	139,937	90,686	2,099	6,900	38,976	1,276
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,799	301,267	4,281	307,347	93,471	60,574	1,402	4,609	26,034	852
083	Speech Pathology			0	900	172,490	2,141	175,531	53,383	34,595	801	2,632	14,868	487
085	Pharmacy			0	1,567	162,266	3,729	167,562	50,960	33,024	764	2,513	14,193	465
090	Laboratory			0	0	12,526	0	12,526	3,809	2,469	57	188	1,061	35
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28,052	0	28,052	8,531	5,529	128	421	2,376	78
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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,859,926	552,491	551,153	332,934	4,296,504	1,306,668	846,783	19,600	64,430	363,938	11,917
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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,354	8,385	3,222	12,962	3,942	2,555	59	194	1,098	36
145	Other Nonreimbursable			0	0	19,200	0	19,200	5,839	3,784	88	288	1,626	53
	<b>SUBTOTAL</b>	\$ 1,684,526		\$ 2,869,188	\$ 560,539	\$ 1,757,142	\$ 352,084	\$ 5,538,952	\$ 1,684,526					
	Total Administrative Costs							\$ 1,684,526		\$ 1,091,653	\$ 25,268	\$ 83,062	\$ 469,180	\$ 15,363
	Unit Cost Multiplier							0.30412357						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 69,829	\$ 18,568	\$ 34,801	\$ 123,199							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,346,677						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GOLDEN LIVINGCENTER - SANGER

Provider NPI:  
1154377729

OSHPD Facility Number:  
206100790

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	56									
010	Housekeeping	149	149								
060	Laundry and Linen	474	474	474							
065	Dietary	2,371	2,371	2,371							
155	Social Services	79	79	79							
160	Activities	719	719	719							
165	Administration	1,479	1,479	1,479							
166	Medical Records	33	33	33							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	65	65	65						49,096	49,096
077	Specialized Support Surfaces									10,040	10,040
080	Physical Therapy	186	186	186						460,133	460,133
081	Respiratory Therapy									0	0
082	Occupational Therapy	186	186	186						307,347	307,347
083	Speech Pathology	93	93	93						175,531	175,531
085	Pharmacy	162	162	162						167,562	167,562
090	Laboratory									12,526	12,526
095	Home Health Services									0	0
100	Other Ancillary Services									28,052	28,052
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	10,822	10,822	10,822	469,134	103,521	2,893,188	2,893,188	2,893,188	4,296,504	4,296,504
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	140	140	140						12,962	12,962
145	Other Nonreimbursable									19,200	19,200
	<b>TOTAL STATISTICS</b>	17,014	16,958	16,809	469,134	103,521	2,893,188	2,893,188	2,893,188	5,538,952	5,538,952
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 36,485 0.012610656	\$ 75,964 0.026256158			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 50,454 2.97523293	\$ 112,569 6.69696649	\$ 73,180 0.15598874	\$ 307,638 2.97174279	\$ 764 0.00026410	\$ 6,954 0.00240369	\$ 59,283 0.02049055	\$ 14,305 0.00258265	\$ 55,524 0.01002431
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 148,224 8.74065338	\$ 25,050 1.49029433	\$ 36,055 0.07685537	\$ 247,087 2.38682564	\$ 2,452 0.00084759	\$ 9,128 0.00315502	\$ - 0.00000000	\$ 15,132 0.00273185	\$ 3,437 0.00062045
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 386,885 22.73921476	\$ 1,273 0.07509117	\$ 3,399 0.20223283	\$ 10,910 0.02325527	\$ 54,572 0.52716080	\$ 1,818 0.00062848	\$ 16,549 0.00571995	\$ - 0.00000000	\$ 34,041 0.00614583	\$ 760 0.00013713

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - SANGER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1154377729

OSHPD Facility Number:  
206100790

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 40,992	\$ 0	\$ 40,992	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,462	0	9,462	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	148,224	0	148,224	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 198,678	\$ 0	\$ 198,678	
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	112,126	0	112,126	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	23,748	0	23,748	(Sch 4)
010		Housekeeping - Total	6300	\$ 135,874	\$ 0	\$ 135,874	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	62,886	0	62,886	(Sch 5)
025		Depreciation: Equipment	7140	35,078	0	35,078	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	267,773	0	267,773	(Sch 5)
040		Property Taxes	7300	21,148	0	21,148	(Sch 5)
045		Property Insurance	7400	8,377	0	8,377	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 729,814	\$ 0	\$ 729,814	
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	68,595	0	68,595	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	31,206	0	31,206	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 99,801	\$ 0	\$ 99,801	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 227,020	\$ 0	\$ 227,020	(Sch 3)
065	.20-.39	Fringe Benefits	6500	57,685	0	57,685	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	222,829	0	222,829	(Sch 4)
065		Dietary - Total	6500	\$ 507,534	\$ 0	\$ 507,534	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 9,399	\$ (137)	\$ 9,262	(Sch 2)
075	.20-.39	Fringe Benefits	8100	(137)	137	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	37,044	0	37,044	(Sch 4)
075		Patient Supplies - Total	8100	\$ 46,306	\$ 0	\$ 46,306	
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	10,040	0	10,040	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 10,040	\$ 0	\$ 10,040	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - SANGER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1154377729

OSHPD Facility Number:  
206100790

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	452,150	0	452,150	(Sch 4)
080		Physical Therapy - Total	8200	\$ 452,150	\$ 0	\$ 452,150	
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	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	299,364	0	299,364	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 299,364	\$ 0	\$ 299,364	
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	171,539	0	171,539	(Sch 4)
083		Speech Pathology - Total	8280	\$ 171,539	\$ 0	\$ 171,539	
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	160,609	0	160,609	(Sch 4)
085		Pharmacy - Total	8300	\$ 160,609	\$ 0	\$ 160,609	
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	12,526	0	12,526	(Sch 4)
090		Laboratory - Total	8400	\$ 12,526	\$ 0	\$ 12,526	
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	28,052	0	28,052	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 28,052	\$ 0	\$ 28,052	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

GOLDEN LIVINGCENTER - SANGER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1154377729

## OSHPD Facility Number:

206100790

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,180,586	\$ 0	\$ 1,180,586	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,143,256	\$ 0	\$ 2,143,256	(Sch 2)
105	.20-.39	Fringe Benefits	6110	604,221	0	604,221	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	145,711	0	145,711	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,893,188	\$ 0	\$ 2,893,188	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - SANGER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1154377729

OSHPD Facility Number:  
206100790

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)
		<b>Other Nonreimbursable</b>				
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	6,953	0	6,953 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,953	\$ 0	\$ 6,953
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	19,200	0	19,200 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 19,200	\$ 0	\$ 19,200
146		<b>Subtotal 105 - 145</b>		\$ 2,919,341	\$ 0	\$ 2,919,341
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 30,179	\$ 0	\$ 30,179 (Sch 2)
155	.20-.39	Fringe Benefits	6600	6,306	0	6,306 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,644	0	1,644 (Sch 4)
155		Social Services - Total	6600	\$ 38,129	\$ 0	\$ 38,129

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - SANGER

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1154377729

OSHPD Facility Number:  
206100790

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	\$ 54,669	\$ 0	\$ 54,669	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,295	0	21,295	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,772	0	1,772	(Sch 4)
160		Activities - Total	6700	\$ 77,736	\$ 0	\$ 77,736	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 242,485	\$ 0	\$ 242,485	(Sch 6)
165	.20-.39	Fringe Benefits	6900	90,830	0	90,830	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	749,961	0	749,961	(Sch 6)
165		Administration - Total	6900	\$ 1,083,276	\$ 0	\$ 1,083,276	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 45,305	\$ 0	\$ 45,305	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,900	0	9,900	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,099	0	3,099	(Sch 4)
166		Medical Records - Total	6900	\$ 58,304	\$ 0	\$ 58,304	
167		CDPH Licensing Fees	6900	\$ 25,268	\$ 0	\$ 25,268	(Sch 6)
168		Professional Liability Insurance	6900	\$ 83,062	\$ 0	\$ 83,062	(Sch 6)
169		Quality Assurance Fees	6900	\$ 469,180	\$ 0	\$ 469,180	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 48,862	\$ 0	\$ 48,862	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,421	0	10,421	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 59,283	\$ 0	\$ 59,283	
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	15,363	0	15,363	(Sch 6)
174		Caregiver Training - Total	6900	\$ 15,363	\$ 0	\$ 15,363	
		<b>Subtotal 155 - 174</b>		\$ 1,909,601	\$ 0	\$ 1,909,601	
200		<b>Total</b>		\$ 7,346,677	\$ 0	\$ 7,346,677	









Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN LIVINGCENTER - SANGER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1154377729		3
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				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
1	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits	(\$137)	\$137	\$0
	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages	9,399	(137)	9,262
							To reclassify Patient Supplies - Fringe Benefits to eliminate nonallowable negative balance.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN LIVINGCENTER - SANGER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1154377729		3
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				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
2	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: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 28, 2013 Report Date: March 1, 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	26,411	(786)	25,625

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - SANGER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1154377729		3
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						
<b><u>ADJUSTMENT TO OTHER MATTERS</u></b>												
3	N/A			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$6,110	\$6,110