

**REPORT  
ON THE  
RATE SETTING AUDIT  
GOLDEN CROSS HEALTH CARE  
PASADENA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1669775326  
FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli  
Audit Supervisor: Celia Aviña  
Auditor: Lok Lui**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 7, 2013

Hermann Muennichow, C.P.A.  
Muennichow & Associates, LLP  
12814 Riverside Drive  
North Hollywood, CA 91607

GOLDEN CROSS HEALTH CARE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1669775326  
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 Schedule

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 pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

**Original Signed By**

Daniel J. Giardinelli, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

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

Provider Name:  
GOLDEN CROSS HEALTH CARE

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

Provider NPI:  
1669775326

OSHPD Facility No.:  
206190333

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	\$ 2,055,836	\$ 62.68
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 588,916	\$ 17.96
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 660,156	\$ 20.13
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 564,241	\$ 17.20
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 32,924	\$ 1.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 24,998	\$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 64,441	\$ 1.96
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 405,438	\$ 12.36
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 565,560	\$ 17.24
11	Cost of Routine Service/Audited Total Costs	\$ 5,016,116	\$ 4,962,510	\$ 151.31
12	Total Patient Days (Adj )		32,797	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 152.94	\$ 151.31	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 8)	28,040	26,950	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj )	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$ 0	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj )	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$ 0	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj )	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$ 0	\$ 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 CROSS HEALTH CARE

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

**Provider NPI:**  
1669775326

**OSHPD Facility No.:**  
206190333

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. 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	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj )	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$ 0	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj )	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$ 0	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj )	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
GOLDEN CROSS HEALTH CARE

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

Provider NPI:  
1669775326

OSHPD Facility No.:  
206190333

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 29,867	\$ 29,867		
160	Activities	28,389		\$ 28,389	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
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	1,997,580	29,867	28,389	2,055,836 *
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>\$ 2,055,836</b>	<b>\$ 29,867</b>	<b>\$ 28,389</b>	<b>\$ 2,055,836</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GOLDEN CROSS HEALTH CARE

Provider NPI:  
1669775326

OSHPD Facility Number:  
206190333

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	\$ 99,584	\$ 99,584										
010	Housekeeping	89,615	715	\$ 90,330									
060	Laundry and Linen	77,395	4,591	4,194	\$ 86,180								
065	Dietary	231,468	7,366	6,730	0	\$ 245,563							
155	Social Services	N/A	1,095	1,001	0	0	\$ 2,096						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	8,830	8,067	0	0	0	0		\$ 16,897	\$ 16,897		
166	Medical Records	70,633	619	565	0	0	0	0		71,817		\$ 71,817	
170	Inservice Education - Nursing	38,211	0	0	0	0	0	0	\$ 38,211				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		1,112	1,016	0	0	0	0	0	2,128	198	840	\$ 3,166
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	13	54	67
080	Physical Therapy		1,674	1,529	0	0	0	0	0	3,203	425	1,807	5,436
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		624	570	0	0	0	0	0	1,195	330	1,402	2,926
083	Speech Pathology		562	513	0	0	0	0	0	1,075	49	209	1,334
085	Pharmacy		227	207	0	0	0	0	0	434	383	1,628	2,446
090	Laboratory		0	0	0	0	0	0	0	0	83	352	435
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		113	104	0	0	0	0	0	217	11	46	274
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		71,177	65,030	86,180	245,563	2,096	0	38,211	508,256	15,363	65,297	588,916 *
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		880	804	0	0	0	0	0	1,683	43	181	1,907
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 606,906</b>	<b>\$ 99,584</b>	<b>\$ 90,330</b>	<b>\$ 86,180</b>	<b>\$ 245,563</b>	<b>\$ 2,096</b>	<b>\$ -</b>	<b>\$ 38,211</b>	<b>\$ 518,193</b>	<b>\$ 16,897</b>	<b>\$ 71,817</b>	<b>\$ 606,906</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR**

Provider Name:  
GOLDEN CROSS HEALTH CARE

Provider NPI:  
1669775326

OSHPD Facility Number:  
206190333

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	\$ 290,579	\$ 290,579										
010	Housekeeping	45,863	2,086	\$ 47,949									
060	Laundry and Linen	36,810	13,396	2,226	\$ 52,432								
065	Dietary	197,379	21,492	3,572	0	\$ 222,444							
155	Social Services	3,386	3,196	531	0	0	\$ 7,113						
160	Activities	2,950	0	0	0	0	0	\$ 2,950					
165	Administration	N/A	25,764	4,282	0	0	0	0		\$ 30,047	\$ 30,047		
166	Medical Records	14,843	1,805	300	0	0	0	0		16,948		\$ 16,948	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies	34,850	3,245	539	0	0	0	0	0	38,635	352	198	\$ 39,185
077	Specialized Support Surfaces	3,091	0	0	0	0	0	0	0	3,091	23	13	3,126
080	Physical Therapy	83,380	4,885	812	0	0	0	0	0	89,077	756	426	90,259
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	72,589	1,821	303	0	0	0	0	0	74,713	586	331	75,630
083	Speech Pathology	5,330	1,639	272	0	0	0	0	0	7,242	88	49	7,379
085	Pharmacy	90,186	662	110	0	0	0	0	0	90,958	681	384	92,024
090	Laboratory	20,068	0	0	0	0	0	0	0	20,068	147	83	20,298
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	1,275	331	55	0	0	0	0	0	1,661	19	11	1,691
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	90,281	207,689	34,519	52,432	222,444	7,113	2,950	0	617,428	27,319	15,409	660,156 *
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	0	2,567	427	0	0	0	0	0	2,993	76	43	3,112
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 992,860</b>	<b>\$ 290,579</b>	<b>\$ 47,949</b>	<b>\$ 52,432</b>	<b>\$ 222,444</b>	<b>\$ 7,113</b>	<b>\$ 2,950</b>	<b>\$ -</b>	<b>\$ 945,865</b>	<b>\$ 30,047</b>	<b>\$ 16,948</b>	<b>\$ 992,860</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN CROSS HEALTH CARE

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

Provider NPI:  
1669775326

OSHPD Facility Number:  
206190333

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)	\$ 601,019	94%							
	Property Tax (line 40)	35,070	6%	\$ 636,089						
005	Plant Operations and Maintenance			37,359	\$ 37,359					
010	Housekeeping			4,299	268	\$ 4,567				
060	Laundry and Linen			27,601	1,722	212	\$ 29,535			
065	Dietary			44,285	2,763	340	0	\$ 47,388		
155	Social Services			6,585	411	51	0	0	\$ 7,046	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			53,087	3,312	408	0	0	0	0
166	Medical Records			3,719	232	29	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			6,687	417	51	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,065	628	77	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,753	234	29	0	0	0	0
083	Speech Pathology			3,378	211	26	0	0	0	0
085	Pharmacy			1,365	85	10	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			682	43	5	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			427,937	26,702	3,288	29,535	47,388	7,046	0
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			5,288	330	41	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 636,089	100%	\$ 636,089	\$ 37,359	\$ 4,567	\$ 29,535	\$ 47,388	\$ 7,046	\$ -

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN CROSS HEALTH CARE

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

Provider NPI:  
1669775326

OSHPD Facility Number:  
206190333

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 94% Of Total	Property Tax 6% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 601,019	94%							
	Property Tax (line 40)	35,070	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 56,807	\$ 56,807				
166	Medical Records				3,979		\$ 3,979			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	7,156	665	47	\$ 7,867	\$ 7,433	\$ 434
077	Specialized Support Surfaces			0	0	43	3	46	43	3
080	Physical Therapy			0	10,770	1,429	100	12,300	11,622	678
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,016	1,109	78	5,202	4,915	287
083	Speech Pathology			0	3,614	166	12	3,791	3,582	209
085	Pharmacy			0	1,460	1,288	90	2,839	2,682	157
090	Laboratory			0	0	278	20	298	281	16
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	730	36	3	769	726	42
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	541,897	51,650	3,618	597,165	564,241	32,924
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	5,659	143	10	5,812	5,492	320
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 636,089	100%	\$ -	\$ 575,302	\$ 56,807	\$ 3,979	\$ 636,089	\$ 601,019	\$ 35,070

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GOLDEN CROSS HEALTH CARE

Provider NPI:  
1669775326

OSHPD Facility Number:  
206190333

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 38% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 20,332												
055	Interest - Other	26,387												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	575,312												
	Total Costs Allocable as Administration	622,031	53%											
167	CDPH Licensing Fees	27,494	2%											
168	Professional Liability Insurance	70,875	6%											
169	Quality Assurance Fees	445,921	38%											
174	Caregiver Training	0	0%											
	Total	1,166,321	100%						\$ 1,166,321					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,128	\$ 38,635	\$ 7,156	\$ 47,919	13,647	\$ 7,279	\$ 322	\$ 829	\$ 5,218	\$ -
077	Specialized Support Surfaces			0	0	3,091	0	3,091	880	470	21	53	337	0
080	Physical Therapy			0	3,203	89,077	10,770	103,050	29,349	15,653	692	1,783	11,221	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,195	74,713	4,016	79,924	22,762	12,140	537	1,383	8,703	0
083	Speech Pathology			0	1,075	7,242	3,614	11,931	3,398	1,812	80	206	1,299	0
085	Pharmacy			0	434	90,958	1,460	92,853	26,445	14,104	623	1,607	10,111	0
090	Laboratory			0	0	20,068	0	20,068	5,715	3,048	135	347	2,185	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	217	1,661	730	2,609	743	396	18	45	284	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,055,836	508,256	617,428	541,897	3,723,417	1,060,437	565,560	24,998	64,441	405,438	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 *
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,683	2,993	5,659	10,335	2,943	1,570	69	179	1,125	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,166,321		\$ 2,055,836	\$ 518,193	\$ 945,865	\$ 575,302	\$ 4,095,196	\$ 1,166,321					
	Total Administrative Costs							\$ 1,166,321		\$ 622,031	\$ 27,494	\$ 70,875	\$ 445,921	\$ -
	Unit Cost Multiplier							0.28480223						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 88,713	\$ 46,995	\$ 60,787	\$ 196,495							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,458,012						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GOLDEN CROSS HEALTH CARE

Provider NPI:  
1669775326

OSHPD Facility Number:  
206190333

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,095									
010	Housekeeping	126	126								
060	Laundry and Linen	809	809	809							
065	Dietary	1,298	1,298	1,298							
155	Social Services	193	193	193							
160	Activities										
165	Administration	1,556	1,556	1,556							
166	Medical Records	109	109	109							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	196	196	196						47,919	47,919
077	Specialized Support Surfaces									3,091	3,091
080	Physical Therapy	295	295	295						103,050	103,050
081	Respiratory Therapy									0	0
082	Occupational Therapy	110	110	110						79,924	79,924
083	Speech Pathology	99	99	99						11,931	11,931
085	Pharmacy	40	40	40						92,853	92,853
090	Laboratory									20,068	20,068
095	Home Health Services									0	0
100	Other Ancillary Services	20	20	20						2,609	2,609
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	12,543	12,543	12,543	82,597	95,304	2,087,861	2,087,861	2,087,861	3,723,417	3,723,417
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	155	155	155						10,335	10,335
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	18,644	17,549	17,423	82,597	95,304	2,087,861	2,087,861	2,087,861	4,095,196	4,095,196
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 29,867 0.014305071	\$ 28,389 0.01359717			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 99,584 5.67462534	\$ 90,330 5.18452636	\$ 86,180 1.04337995	\$ 245,563 2.57663035	\$ 2,096 0.00100381	\$ - 0.00000000	\$ 38,211 0.01830151	\$ 16,897 0.00412602	\$ 71,817 0.01753680
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 290,579 16.55815146	\$ 47,949 2.75207066	\$ 52,432 0.63479266	\$ 222,444 2.33404336	\$ 7,113 0.00340678	\$ 2,950 0.00141293	\$ - 0.00000000	\$ 30,047 0.00733706	\$ 16,948 0.00413846
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 636,089 34.11762497	\$ 37,359 2.12882782	\$ 4,567 0.26212782	\$ 29,535 0.35758492	\$ 47,388 0.49723136	\$ 7,046 0.00337482	\$ - 0.00000000	\$ - 0.00000000	\$ 56,807 0.01387170	\$ 3,979 0.00097173

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN CROSS HEALTH CARE

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

Provider NPI:  
1669775326

OSHPD Facility Number:  
206190333

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	\$ 82,972	\$ 0	\$ 82,972	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,612	0	16,612	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	290,579	0	290,579	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 390,163	\$ 0	\$ 390,163	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 73,976	\$ 0	\$ 73,976	(Sch 3)
010	.20-.39	Fringe Benefits	6300	15,639	0	15,639	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	45,863	0	45,863	(Sch 4)
010		Housekeeping - Total	6300	\$ 135,478	\$ 0	\$ 135,478	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	1,019	0	1,019	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	600,000	0	600,000	(Sch 5)
040		Property Taxes	7300	86,706	(51,636)	35,070	(Sch 5)
045		Property Insurance	7400	20,332	0	20,332	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 26,387	\$ 0	\$ 26,387	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,260,085	\$ (51,636)	\$ 1,208,449	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 64,503	\$ 0	\$ 64,503	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,892	0	12,892	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	36,810	0	36,810	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 114,205	\$ 0	\$ 114,205	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 181,038	\$ 0	\$ 181,038	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,430	0	50,430	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	197,379	0	197,379	(Sch 4)
065		Dietary - Total	6500	\$ 428,847	\$ 0	\$ 428,847	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	34,850	0	34,850	(Sch 4)
075		Patient Supplies - Total	8100	\$ 34,850	\$ 0	\$ 34,850	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	3,091	0	3,091	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 3,091	\$ 0	\$ 3,091	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN CROSS HEALTH CARE

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

Provider NPI:  
1669775326

OSHPD Facility Number:  
206190333

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	83,380	0	83,380	(Sch 4)
080		Physical Therapy - Total	8200	\$ 83,380	\$ 0	\$ 83,380	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	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	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	72,589	0	72,589	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 72,589	\$ 0	\$ 72,589	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	5,330	0	5,330	(Sch 4)
083		Speech Pathology - Total	8280	\$ 5,330	\$ 0	\$ 5,330	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	90,186	0	90,186	(Sch 4)
085		Pharmacy - Total	8300	\$ 90,186	\$ 0	\$ 90,186	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	20,068	0	20,068	(Sch 4)
090		Laboratory - Total	8400	\$ 20,068	\$ 0	\$ 20,068	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	1,275	0	1,275	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 1,275	\$ 0	\$ 1,275	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN CROSS HEALTH CARE

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

Provider NPI:  
1669775326

OSHPD Facility Number:  
206190333

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 310,769	\$ 0	\$ 310,769	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,609,513	\$ 0	\$ 1,609,513	(Sch 2)
105	.20-.39	Fringe Benefits	6110	367,138	0	367,138	(Sch 2)
105	.49	Agency Staff	6110	20,929	0	20,929	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	93,603	(3,322)	90,281	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,091,183	\$ (3,322)	\$ 2,087,861	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN CROSS HEALTH CARE

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

Provider NPI:  
1669775326

OSHPD Facility Number:  
206190333

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,091,183	\$ (3,322)	\$ 2,087,861
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 25,508	\$ 0	\$ 25,508 (Sch 2)
155	.20-.39	Fringe Benefits	6600	4,359	0	4,359 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,386	0	3,386 (Sch 4)
155		Social Services - Total	6600	\$ 33,253	\$ 0	\$ 33,253

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN CROSS HEALTH CARE

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

Provider NPI:  
1669775326

OSHPD Facility Number:  
206190333

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	\$ 22,383	\$ 0	\$ 22,383	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,006	0	6,006	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,950	0	2,950	(Sch 4)
160		Activities - Total	6700	\$ 31,339	\$ 0	\$ 31,339	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 323,571	\$ 0	\$ 323,571	(Sch 6)
165	.20-.39	Fringe Benefits	6900	90,209	0	90,209	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	145,859	15,673	161,532	(Sch 6)
165		Administration - Total	6900	\$ 559,639	\$ 15,673	\$ 575,312	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 52,408	\$ 0	\$ 52,408	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,225	0	18,225	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	14,843	0	14,843	(Sch 4)
166		Medical Records - Total	6900	\$ 85,476	\$ 0	\$ 85,476	
167		CDPH Licensing Fees	6900	\$ 27,494	\$ 0	\$ 27,494	(Sch 6)
168		Professional Liability Insurance	6900	\$ 78,837	\$ (7,962)	\$ 70,875	(Sch 6)
169		Quality Assurance Fees	6900	\$ 445,921	\$ 0	\$ 445,921	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 24,584	\$ 0	\$ 24,584	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,627	0	13,627	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 38,211	\$ 0	\$ 38,211	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,300,170	\$ 7,711	\$ 1,307,881	
200		<b>Total</b>		\$ 5,505,259	\$ (47,247)	\$ 5,458,012	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 72,356	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN CROSS HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1669775326		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purposes. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304		\$0	\$72,356	\$72,356	

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN CROSS HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1669775326		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$78,837	(\$7,962)	\$70,875
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	145,859	7,962	153,821 *
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507			
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$93,603	(\$7,711)	\$85,892 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 153,821	7,711	161,532
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
GOLDEN CROSS HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1669775326	8		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust the reported expenses to agree with the provider's tri: balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$85,892	(\$1,611)	\$84,281 *
5	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax expenses to agree with property tax bills, exclusive of penalties and delinquent amounts from prior years. 42 CFR 413.20, 413.24, 413.5 and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105.10, 2122.1, 2122.2, 2300, 2302.1 and 2304		\$86,706	(\$51,636)	\$35,070
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reverse the provider's adjustment of Utilization Review expense since the State of California is no longer providing this service. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$84,281	\$6,000	\$90,281

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
GOLDEN CROSS HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1669775326		8
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
7	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care (Square Feet)	12,698	(155)	12,543	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	155	155	
							To reclassify square footage statistics to agree with the prior year's audit findings. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN CROSS HEALTH CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1669775326		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
8	4.1	5	2	1	15	Skilled Nursing Care - 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 May 6, 2013 Report Date: May 7, 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	28,040	(1,090)	26,950	