

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GOLDEN STATE COLONIAL HEALTH CARE CENTER  
NORTH HOLLYWOOD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1326285255**

**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: Gertrude Lake  
Auditor: Lisa Ni**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 20, 2013

Administrator  
Golden State Colonial Health Care Center  
10830 Oxnard Street  
North Hollywood, CA 91606

GOLDEN STATE COLONIAL HEALTH CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1326285255  
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.

Administrator  
Page 2

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

cc: Jennifer Greenwell, Controller  
Caravan Operations Corporation  
5652 Vineland Avenue, Suite 202  
North Hollywood, CA 91601

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

## Provider Name:

GOLDEN STATE COLONIAL HEALTH CARE CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1326285255

## OSHPD Facility No.:

206190335

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	\$ 1,368,955	\$ 78.51
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 507,211	\$ 29.09
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 353,456	\$ 20.27
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 203,846	\$ 11.69
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 7,613	\$ 0.44
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,815	\$ 0.51
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 28,882	\$ 1.66
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 174,775	\$ 10.02
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 264,135	\$ 15.15
11	Cost of Routine Service/Audited Total Costs	\$ 2,949,511	\$ 2,917,687	\$ 167.33
12	Total Patient Days (Adj )	17,437	17,437	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 169.15	\$ 167.33	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 14)	11,474	11,443	
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 STATE COLONIAL HEALTH CARE CENTER

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

**Provider NPI:**  
1326285255

**OSHPD Facility No.:**  
206190335

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 STATE COLONIAL HEALTH CARE CENTER

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

Provider NPI:  
1326285255

OSHPD Facility No.:  
206190335

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	\$ 59,035	\$ 59,035		
160	Activities	50,687		\$ 50,687	
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	1,259,233	59,035	50,687	1,368,955
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>\$ 1,368,955</b>	<b>\$ 59,035</b>	<b>\$ 50,687</b>	<b>\$ 1,368,955</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GOLDEN STATE COLONIAL HEALTH CARE CENTER

Provider NPI:  
1326285255

OSHPD Facility Number:  
206190335

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	\$ 90,717	\$ 90,717										
010	Housekeeping	85,358	658	\$ 86,016									
060	Laundry and Linen	50,016	3,490	3,333	\$ 56,840								
065	Dietary	208,699	12,269	11,718	0	\$ 232,687							
155	Social Services	N/A	1,477	1,410	0	0	\$ 2,887						
160	Activities	N/A	4,725	4,513	0	0	0	\$ 9,238					
165	Administration	N/A	5,088	4,859	0	0	0	0	\$ 9,947	\$ 9,947			
166	Medical Records	64,500	1,007	962	0	0	0	0	66,468		\$ 66,468		
170	Inservice Education - Nursing	36,203	537	513	0	0	0	0	\$ 37,253				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		497	474	0	0	0	0	0	971	19	125	\$ 1,115
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,396	1,333	0	0	0	0	0	2,729	1,088	7,270	11,087
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,396	1,333	0	0	0	0	0	2,729	694	4,639	8,062
083	Speech Pathology		1,396	1,333	0	0	0	0	0	2,729	43	284	3,056
085	Pharmacy		0	0	0	0	0	0	0	0	544	3,637	4,181
090	Laboratory		0	0	0	0	0	0	0	0	54	361	415
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	41	275	316
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		56,782	54,233	56,840	232,687	2,887	9,238	37,253	449,919	7,458	49,834	507,211 *
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	0	0	0	0	0	0	0	6	43	50
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 535,493</b>	<b>\$ 90,717</b>	<b>\$ 86,016</b>	<b>\$ 56,840</b>	<b>\$ 232,687</b>	<b>\$ 2,887</b>	<b>\$ 9,238</b>	<b>\$ 37,253</b>	<b>\$ 459,078</b>	<b>\$ 9,947</b>	<b>\$ 66,468</b>	<b>\$ 535,493</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
GOLDEN STATE COLONIAL HEALTH CARE CENTER

Provider NPI:  
1326285255

OSHPD Facility Number:  
206190335

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	\$ 92,966	\$ 92,966										
010	Housekeeping	0	674	\$ 674									
060	Laundry and Linen	26,350	3,577	26	\$ 29,953								
065	Dietary	120,290	12,573	92	0	\$ 132,955							
155	Social Services	340	1,513	11	0	0	\$ 1,864						
160	Activities	4,054	4,842	35	0	0	0	\$ 8,932					
165	Administration	N/A	5,214	38	0	0	0	0		\$ 5,252	\$ 5,252		
166	Medical Records	22,592	1,032	8	0	0	0	0		23,631		\$ 23,631	
170	Inservice Education - Nursing	0	550	4	0	0	0	0	\$ 554				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	3,169	509	4	0	0	0	0	0	3,682	10	45	\$ 3,736
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	335,225	1,431	10	0	0	0	0	0	336,666	574	2,585	339,825
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	211,106	1,431	10	0	0	0	0	0	212,547	367	1,649	214,563
083	Speech Pathology	5,713	1,431	10	0	0	0	0	0	7,154	22	101	7,278
085	Pharmacy	171,561	0	0	0	0	0	0	0	171,561	287	1,293	173,142
090	Laboratory	17,024	0	0	0	0	0	0	0	17,024	29	128	17,181
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,953	0	0	0	0	0	0	0	12,953	22	98	13,072
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	98,928	58,190	425	29,953	132,955	1,864	8,932	554	331,801	3,937	17,717	353,456 *
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	2,032	0	0	0	0	0	0	0	2,032	3	15	2,051
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,124,303</b>	<b>\$ 92,966</b>	<b>\$ 674</b>	<b>\$ 29,953</b>	<b>\$ 132,955</b>	<b>\$ 1,864</b>	<b>\$ 8,932</b>	<b>\$ 554</b>	<b>\$ 1,095,420</b>	<b>\$ 5,252</b>	<b>\$ 23,631</b>	<b>\$ 1,124,303</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN STATE COLONIAL HEALTH CARE CENTER

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

Provider NPI:  
1326285255

OSHPD Facility Number:  
206190335

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)	\$ 218,943	96%							
	Property Tax (line 40)	8,177	4%	\$ 227,120						
005	Plant Operations and Maintenance			4,932	\$ 4,932					
010	Housekeeping			1,611	36	\$ 1,647				
060	Laundry and Linen			8,548	190	64	\$ 8,802			
065	Dietary			30,050	667	224	0	\$ 30,942		
155	Social Services			3,617	80	27	0	0	\$ 3,724	
160	Activities			11,573	257	86	0	0	0	\$ 11,916
165	Administration			12,461	277	93	0	0	0	0
166	Medical Records			2,466	55	18	0	0	0	0
170	Inservice Education - Nursing			1,315	29	10	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,216	27	9	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,419	76	26	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,419	76	26	0	0	0	0
083	Speech Pathology			3,419	76	26	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			139,073	3,087	1,038	8,802	30,942	3,724	11,916
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 227,120	100%	\$ 227,120	\$ 4,932	\$ 1,647	\$ 8,802	\$ 30,942	\$ 3,724	\$ 11,916

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN STATE COLONIAL HEALTH CARE CENTER

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

Provider NPI:  
1326285255

OSHPD Facility Number:  
206190335

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 96% Of Total	Property Tax 4% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 218,943	96%							
	Property Tax (line 40)	8,177	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,830	\$ 12,830				
166	Medical Records				2,539		\$ 2,539			
170	Inservice Education - Nursing			\$ 1,354						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,253	24	5	\$ 1,282	\$ 1,235	\$ 46
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,521	1,403	278	5,202	5,014	187
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,521	895	177	4,593	4,428	165
083	Speech Pathology			0	3,521	55	11	3,586	3,457	129
085	Pharmacy			0	0	702	139	841	811	30
090	Laboratory			0	0	70	14	83	80	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	53	10	63	61	2
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			1,354	199,936	9,619	1,904	211,459	203,846	7,613
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	0	8	2	10	10	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 227,120	100%	\$ 1,354	\$ 211,751	\$ 12,830	\$ 2,539	\$ 227,120	\$ 218,943	\$ 8,177

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GOLDEN STATE COLONIAL HEALTH CARE CENTER

Provider NPI:  
1326285255

OSHPD Facility Number:  
206190335

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 37% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 33,686												
055	Interest - Other	4,874												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	313,739												
	Total Costs Allocable as Administration	352,299	55%											
167	CDPH Licensing Fees	11,757	2%											
168	Professional Liability Insurance	38,522	6%											
169	Quality Assurance Fees	233,112	37%											
174	Caregiver Training	0	0%											
	Total	635,690	100%						\$ 635,690					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 971	\$ 3,682	\$ 1,253	\$ 5,905	1,197	\$ 664	\$ 22	\$ 73	\$ 439	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,729	336,666	3,521	342,916	69,529	38,533	1,286	4,213	25,497	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,729	212,547	3,521	218,797	44,363	24,586	820	2,688	16,268	0
083	Speech Pathology			0	2,729	7,154	3,521	13,404	2,718	1,506	50	165	997	0
085	Pharmacy			0	0	171,561	0	171,561	34,785	19,278	643	2,108	12,756	0
090	Laboratory			0	0	17,024	0	17,024	3,452	1,913	64	209	1,266	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,953	0	12,953	2,626	1,456	49	159	963	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			1,368,955	449,919	331,801	199,936	2,350,611	476,607	264,135	8,815	28,882	174,775	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	0	2,032	0	2,032	412	228	8	25	151	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 635,690		\$ 1,368,955	\$ 459,078	\$ 1,095,420	\$ 211,751	\$ 3,135,204	\$ 635,690					
	Total Administrative Costs							\$ 635,690		\$ 352,299	\$ 11,757	\$ 38,522	\$ 233,112	\$ -
	Unit Cost Multiplier							0.20275876						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 76,415	\$ 28,883	\$ 15,369	\$ 120,667							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,891,561						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GOLDEN STATE COLONIAL HEALTH CARE CENTER

Provider NPI:  
1326285255

OSHPD Facility Number:  
206190335

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 11)	Plant Ops (SQ FT) 5 (Adj 11)	Hskpng (SQ FT) 10 (Adj 11)	Laundry (LBS) 60 (Adj 12)	Dietary (MEALS) 65 (Adj 13)	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	150									
010	Housekeeping	49	49								
060	Laundry and Linen	260	260	260							
065	Dietary	914	914	914							
155	Social Services	110	110	110							
160	Activities	352	352	352							
165	Administration	379	379	379							
166	Medical Records	75	75	75							
170	Inservice Education - Nursing	40	40	40							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	37	37	37						5,905	5,905
077	Specialized Support Surfaces									0	0
080	Physical Therapy	104	104	104						342,916	342,916
081	Respiratory Therapy									0	0
082	Occupational Therapy	104	104	104						218,797	218,797
083	Speech Pathology	104	104	104						13,404	13,404
085	Pharmacy									171,561	171,561
090	Laboratory									17,024	17,024
095	Home Health Services									0	0
100	Other Ancillary Services									12,953	12,953
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	4,230	4,230	4,230	41,714	51,288	1,358,161	1,358,161	1,358,161	2,350,611	2,350,611
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									2,032	2,032
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	6,908	6,758	6,709	41,714	51,288	1,358,161	1,358,161	1,358,161	3,135,204	3,135,204
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 59,035 0.043466864	\$ 50,687 0.037320318			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 90,717 13.42364605	\$ 86,016 12.82095076	\$ 56,840 1.36260237	\$ 232,687 4.53686167	\$ 2,887 0.00212560	\$ 9,238 0.00680192	\$ 37,253 0.02742884	\$ 9,947 0.00317259	\$ 66,468 0.02120065
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 92,966 13.75643682	\$ 674 0.10047182	\$ 29,953 0.71805140	\$ 132,955 2.59232597	\$ 1,864 0.00137264	\$ 8,932 0.00657627	\$ 554 0.00040811	\$ 5,252 0.00167510	\$ 23,631 0.00753740
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 227,120 32.87782281	\$ 4,932 0.72975339	\$ 1,647 0.24545703	\$ 8,802 0.21100323	\$ 30,942 0.60329263	\$ 3,724 0.00274182	\$ 11,916 0.00877383	\$ 1,354 0.00099703	\$ 12,830 0.00409233	\$ 2,539 0.00080983

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN STATE COLONIAL HEALTH CARE CENTER

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

Provider NPI:  
1326285255

OSHPD Facility Number:  
206190335

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	\$ 46,726	\$ 31,850	\$ 78,576	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,711	(2,570)	12,141	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	122,246	(29,280)	92,966	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 183,683	\$ 0	\$ 183,683	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	85,358	0	85,358	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	0	0	0	(Sch 4)
010		Housekeeping - Total	6300	\$ 85,358	\$ 0	\$ 85,358	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,870	0	5,870	(Sch 5)
025		Depreciation: Equipment	7140	2,590	0	2,590	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	22,008	0	22,008	(Sch 5)
035		Leases and Rentals	7200	188,475	0	188,475	(Sch 5)
040		Property Taxes	7300	8,177	0	8,177	(Sch 5)
045		Property Insurance	7400	33,686	0	33,686	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 4,874	\$ 0	\$ 4,874	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 534,721	\$ 0	\$ 534,721	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	60,216	(10,200)	50,016	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,150	10,200	26,350	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 76,366	\$ 0	\$ 76,366	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 98,428	\$ (16,673)	\$ 81,755	(Sch 3)
065	.20-.39	Fringe Benefits	6500	30,988	(5,249)	25,739	(Sch 3)
065	.79	Agency Staff	6500	121,844	(20,639)	101,205	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	77,729	42,561	120,290	(Sch 4)
065		Dietary - Total	6500	\$ 328,989	\$ 0	\$ 328,989	
070		Provision for Bad Debts	7700	\$ 46,689	(46,689)	\$ 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	2,066	1,103	3,169	(Sch 4)
075		Patient Supplies - Total	8100	\$ 2,066	\$ 1,103	\$ 3,169	
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	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN STATE COLONIAL HEALTH CARE CENTER

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

Provider NPI:  
1326285255

OSHPD Facility Number:  
206190335

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	336,328	(1,103)	335,225	(Sch 4)
080		Physical Therapy - Total	8200	\$ 336,328	\$ (1,103)	\$ 335,225	
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	211,106	0	211,106	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 211,106	\$ 0	\$ 211,106	
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	5,713	0	5,713	(Sch 4)
083		Speech Pathology - Total	8280	\$ 5,713	\$ 0	\$ 5,713	
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	171,561	0	171,561	(Sch 4)
085		Pharmacy - Total	8300	\$ 171,561	\$ 0	\$ 171,561	
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	17,024	0	17,024	(Sch 4)
090		Laboratory - Total	8400	\$ 17,024	\$ 0	\$ 17,024	
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	12,953	0	12,953	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,953	\$ 0	\$ 12,953	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN STATE COLONIAL HEALTH CARE CENTER

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

Provider NPI:  
1326285255

OSHPD Facility Number:  
206190335

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		\$ 756,751	\$ 0	\$ 756,751	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 957,716	\$ 0	\$ 957,716	(Sch 2)
105	.20-.39	Fringe Benefits	6110	301,517	0	301,517	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	98,928	0	98,928	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,358,161	\$ 0	\$ 1,358,161	
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 STATE COLONIAL HEALTH CARE CENTER

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

Provider NPI:  
1326285255

OSHPD Facility Number:  
206190335

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	2,032	0	2,032 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,032	\$ 0	\$ 2,032
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>		\$ 1,360,193	\$ 0	\$ 1,360,193
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 44,899	\$ 0	\$ 44,899 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,136	0	14,136 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	340	0	340 (Sch 4)
155		Social Services - Total	6600	\$ 59,375	\$ 0	\$ 59,375

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN STATE COLONIAL HEALTH CARE CENTER

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

Provider NPI:  
1326285255

OSHPD Facility Number:  
206190335

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 38,550	\$ 0	\$ 38,550	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,137	0	12,137	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,054	0	4,054	(Sch 4)
160		Activities - Total	6700	\$ 54,741	\$ 0	\$ 54,741	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 35,917	\$ 0	\$ 35,917	(Sch 6)
165	.20-.39	Fringe Benefits	6900	11,308	0	11,308	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	188,394	78,120	266,514	(Sch 6)
165		Administration - Total	6900	\$ 235,619	\$ 78,120	\$ 313,739	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 49,056	\$ 0	\$ 49,056	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,444	0	15,444	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	22,592	0	22,592	(Sch 4)
166		Medical Records - Total	6900	\$ 87,092	\$ 0	\$ 87,092	
167		CDPH Licensing Fees	6900	\$ 56,431	\$ (44,674)	\$ 11,757	(Sch 6)
168		Professional Liability Insurance	6900	\$ 43,943	\$ (5,421)	\$ 38,522	(Sch 6)
169		Quality Assurance Fees	6900	\$ 233,112	\$ 0	\$ 233,112	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 29,289	\$ 0	\$ 29,289	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,914	0	6,914	(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	\$ 36,203	\$ 0	\$ 36,203	
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>		\$ 806,516	\$ 28,025	\$ 834,541	
200		<b>Total</b>		\$ 3,910,225	\$ (18,664)	\$ 3,891,561	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 113,235	
-----	------	---	------	--	--	------------	--

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

















Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN STATE COLONIAL HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1326285255		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			\$0	\$113,235	\$113,235

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN STATE COLONIAL HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1326285255		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$188,394	\$44,674	\$233,068 *
	10.5	167	4	8A-1	167	4	CDPH Licensing Fees To reclassify other licenses and fees to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	56,431	(44,674)	11,757
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$233,068	\$3,240	\$236,308 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reclassify employee practice liability insurance 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	43,943	(3,240)	40,703 *
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$236,308	\$2,181	\$238,489 *
	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reclassify finance charges and taxes associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	* 40,703	(2,181)	38,522
5	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$2,066	\$1,103	\$3,169
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor To reclassify enteral supplies expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8	336,328	(1,103)	335,225

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
GOLDEN STATE COLONIAL HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1326285255	14		
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>											
6	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$46,726	\$31,850	\$78,576	
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	14,711	(2,570)	12,141	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	122,246	(29,280)	92,966	
7	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$60,216	(\$10,200)	\$50,016	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	16,150	10,200	26,350	
8	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$98,428	(\$16,673)	\$81,755	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	30,988	(5,249)	25,739	
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	121,844	(20,639)	101,205	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	77,729	42,561	120,290	
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$238,489	\$28,025	\$266,514	
							To adjust the expenses apportioned to the Residential Care Facility for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2302.8 and 2304				

Provider Name							Fiscal Period		Provider NPI		Adjustments			
GOLDEN STATE COLONIAL HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1326285255		14			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>														
10	10.5	070	4	8A-1	070	4	Provision for Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300	\$46,689	(\$46,689)	\$0				

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN STATE COLONIAL HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1326285255		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
11	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	0	150	150	
	10.7	010	1,2	7	010	Housekeeping	0	49	49	
	10.7	060	1,2,3	7	060	Laundry and Linen	0	260	260	
	10.7	065	1,2,3	7	065	Dietary	0	914	914	
	10.7	075	1,2,3	7	075	Patient Supplies	0	37	37	
	10.7	080	1,2,3	7	080	Physical Therapy	0	104	104	
	10.7	082	1,2,3	7	082	Occupational Therapy	0	104	104	
	10.7	083	1,2,3	7	083	Speech Pathology	0	104	104	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	4,230	4,230	
	10.7	155	1,2,3	7	155	Social Services	0	110	110	
	10.7	160	1,2,3	7	160	Activities	0	352	352	
	10.7	165	1,2,3	7	165	Administration	0	379	379	
	10.7	166	1,2,3	7	166	Medical Records	0	75	75	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	40	40	
	10.7	175	1	7	N/A	Total Statistics - Square Feet	0	6,908	6,908	
	10.7	175	2	7	N/A	Total Statistics - Square Feet	0	6,758	6,758	
	10.7	175	3	7	N/A	Total Statistics - Square Feet	0	6,709	6,709	
To adjust the reported square footage to agree with the prior year audited square footage statistics. 42 CFR 413.24 and 413.25 / CMS Pub. 15-1, Sections 2300 and 2306										
12	10.7	105	4	7	105	Skilled Nursing Care (Clean, Dry Pounds)	0	41,714	41,714	
	10.7	175	4	7	N/A	Total Statistics - Laundry Pounds	0	41,714	41,714	
To establish the correct laundry pounds in order to properly allocate indirect costs. 42 CFR 413.24 and 413.25 / CMS Pub. 15-1, Sections 2300 and 2306										
13	10.7	105	5	7	105	Skilled Nursing Care (Number of Patient Meals)	0	51,288	51,288	
	10.7	175	5	7	N/A	Total Statistics - Dietary Meals	0	51,288	51,288	
To establish the correct dietary meals in order to properly allocate indirect costs. 42 CFR 413.24 and 413.25 / CMS Pub. 15-1, Sections 2300 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN STATE COLONIAL HEALTH CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1326285255		14
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>										
14	4.1	5	2	1	15		Medi-Cal Days - Total	11,474	(31)	11,443
							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 December 27, 2012 Report Date: December 28, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541			