

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER – SANTA ROSA  
SANTA ROSA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1184670747**

**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: Christiana Aleru**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 30, 2013

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

GOLDEN LIVINGCENTER – SANTA ROSA  
NATIONAL PROVIDER IDENTIFIER (NPI) 1184670747  
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 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:

Greg LeRoy  
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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—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 - SANTA ROSA

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

Provider NPI:  
1184670747

OSHPD Facility No.:  
206491000

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	\$ 3,181,456	\$ 92.60
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 756,074	\$ 22.01
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 815,114	\$ 23.72
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 325,308	\$ 9.47
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 20,250	\$ 0.59
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,666	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 68,555	\$ 2.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 385,704	\$ 11.23
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 959,991	\$ 27.94
11	Cost of Routine Service/Audited Total Costs	\$ 6,523,076.00	\$ 6,533,119	\$ 190.15
12	Total Patient Days (Adj )	34,358	34,358	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 189.86	\$ 190.15	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 1)	27,778	409	
16	Medi-Cal Managed Care Days (Adj 2)		25,686	
<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 - SANTA ROSA

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

**Provider NPI:**  
1184670747

**OSHPD Facility No.:**  
206491000

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	
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 - SANTA ROSA

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

**Provider NPI:**  
1184670747

**OSHPD Facility No.:**  
206491000

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	\$ 59,132	\$ 59,132		
160	Activities	60,378		\$ 60,378	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	36,975	0	0	36,975
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	3,061,946	59,132	60,378	3,181,456 *
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>\$ 3,218,431</b>	<b>\$ 59,132</b>	<b>\$ 60,378</b>	<b>\$ 3,218,431</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GOLDEN LIVINGCENTER - SANTA ROSA

Provider NPI:  
1184670747

OSHPD Facility Number:  
206491000

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	\$ 68,716	\$ 68,716										
010	Housekeeping	108,662	284	\$ 108,946									
060	Laundry and Linen	69,440	2,032	3,235	\$ 74,707								
065	Dietary	347,818	9,427	15,007	0	\$ 372,252							
155	Social Services	N/A	309	492	0	0	\$ 801						
160	Activities	N/A	1,254	1,997	0	0	0	\$ 3,251					
165	Administration	N/A	5,671	9,029	0	0	0	0		\$ 14,700	\$ 14,700		
166	Medical Records	78,260	960	1,528	0	0	0	0		80,748		\$ 80,748	
170	Inservice Education - Nursing	111,864	0	0	0	0	0	0	\$ 111,864				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		658	1,048	0	0	0	0	0	1,706	184	1,009	\$ 2,898
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	61	335	396
080	Physical Therapy		1,305	2,078	0	0	0	0	0	3,383	637	3,501	7,521
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,152	1,835	0	0	0	0	0	2,987	545	2,996	6,528
083	Speech Pathology		469	747	0	0	0	0	0	1,216	313	1,718	3,246
085	Pharmacy		520	828	0	0	0	0	0	1,347	625	3,434	5,407
090	Laboratory		0	0	0	0	0	0	0	0	89	488	576
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	47	257	304
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		44,221	70,400	74,507	372,252	801	3,251	111,864	677,296	12,132	66,645	756,074 *
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		454	723	200	0	0	0	0	1,378	28	156	1,562
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	38	210	248
	<b>TOTAL</b>	<b>\$ 784,760</b>	<b>\$ 68,716</b>	<b>\$ 108,946</b>	<b>\$ 74,707</b>	<b>\$ 372,252</b>	<b>\$ 801</b>	<b>\$ 3,251</b>	<b>\$ 111,864</b>	<b>\$ 689,312</b>	<b>\$ 14,700</b>	<b>\$ 80,748</b>	<b>\$ 784,760</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
GOLDEN LIVINGCENTER - SANTA ROSA

Provider NPI:  
1184670747

OSHPD Facility Number:  
206491000

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	\$ 292,205	\$ 292,205										
010	Housekeeping	19,550	1,206	\$ 20,756									
060	Laundry and Linen	33,268	8,642	616	\$ 42,526								
065	Dietary	283,877	40,085	2,859	0	\$ 326,821							
155	Social Services	4,106	1,314	94	0	0	\$ 5,514						
160	Activities	16,345	5,333	380	0	0	0	\$ 22,059					
165	Administration	N/A	24,116	1,720	0	0	0	0		\$ 25,836	\$ 25,836		
166	Medical Records	839	4,081	291	0	0	0	0		5,211		\$ 5,211	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	29,831	2,798	200	0	0	0	0	0	32,829	323	65	\$ 33,217
077	Specialized Support Surfaces	24,955	0	0	0	0	0	0	0	24,955	107	22	25,084
080	Physical Therapy	244,208	5,550	396	0	0	0	0	0	250,154	1,120	226	251,500
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	208,529	4,900	350	0	0	0	0	0	213,779	959	193	214,931
083	Speech Pathology	122,025	1,994	142	0	0	0	0	0	124,161	550	111	124,822
085	Pharmacy	249,185	2,211	158	0	0	0	0	0	251,553	1,099	222	252,874
090	Laboratory	36,320	0	0	0	0	0	0	0	36,320	156	31	36,508
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	19,157	0	0	0	0	0	0	0	19,157	82	17	19,256
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	191,229	188,043	13,412	42,412	326,821	5,514	22,059	0	789,490	21,324	4,301	815,114 *
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	5,512	1,932	138	114	0	0	0	0	7,696	50	10	7,756
145	Other Nonreimbursable	15,605	0	0	0	0	0	0	0	15,605	67	14	15,686
	<b>TOTAL</b>	<b>\$ 1,796,746</b>	<b>\$ 292,205</b>	<b>\$ 20,756</b>	<b>\$ 42,526</b>	<b>\$ 326,821</b>	<b>\$ 5,514</b>	<b>\$ 22,059</b>	<b>\$ -</b>	<b>\$ 1,765,699</b>	<b>\$ 25,836</b>	<b>\$ 5,211</b>	<b>\$ 1,796,746</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - SANTA ROSA

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

Provider NPI:  
1184670747

OSHPD Facility Number:  
206491000

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)	\$ 354,992	94%							
	Property Tax (line 40)	22,098	6%	\$ 377,090						
005	Plant Operations and Maintenance			11,433	\$ 11,433					
010	Housekeeping			1,509	47	\$ 1,556				
060	Laundry and Linen			10,814	338	46	\$ 11,198			
065	Dietary			50,161	1,568	214	0	\$ 51,944		
155	Social Services			1,644	51	7	0	0	\$ 1,703	
160	Activities			6,674	209	29	0	0	0	\$ 6,911
165	Administration			30,178	944	129	0	0	0	0
166	Medical Records			5,107	160	22	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			3,501	109	15	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,945	217	30	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			6,132	192	26	0	0	0	0
083	Speech Pathology			2,495	78	11	0	0	0	0
085	Pharmacy			2,766	86	12	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			235,311	7,357	1,006	11,168	51,944	1,703	6,911
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			2,418	76	10	30	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 377,090</b>	<b>100%</b>	<b>\$ 377,090</b>	<b>\$ 11,433</b>	<b>\$ 1,556</b>	<b>\$ 11,198</b>	<b>\$ 51,944</b>	<b>\$ 1,703</b>	<b>\$ 6,911</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - SANTA ROSA

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

Provider NPI:  
1184670747

OSHPD Facility Number:  
206491000

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)	\$ 354,992	94%							
	Property Tax (line 40)	22,098	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,251	\$ 31,251				
166	Medical Records				5,289		\$ 5,289			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,626	390	66	\$ 4,082	\$ 3,843	\$ 239
077	Specialized Support Surfaces			0	0	130	22	152	143	9
080	Physical Therapy			0	7,192	1,355	229	8,776	8,261	514
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	6,350	1,159	196	7,706	7,254	452
083	Speech Pathology			0	2,584	665	113	3,362	3,165	197
085	Pharmacy			0	2,865	1,329	225	4,419	4,160	259
090	Laboratory			0	0	189	32	221	208	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	100	17	116	110	7
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	315,400	25,793	4,365	345,558	325,308	20,250
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	2,534	60	10	2,605	2,452	153
145	Other Nonreimbursable			0	0	81	14	95	89	6
	<b>TOTAL</b>	\$ 377,090	100%	\$ -	\$ 340,551	\$ 31,251	\$ 5,289	\$ 377,090	\$ 354,992	\$ 22,098

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GOLDEN LIVINGCENTER - SANTA ROSA

Provider NPI:  
1184670747

OSHPD Facility Number:  
206491000

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. 67% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 9,511												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,153,623												
	Total Costs Allocable as Administration	1,163,134	67%											
167	CDPH Licensing Fees	25,039	1%											
168	Professional Liability Insurance	83,062	5%											
169	Quality Assurance Fees	467,323	27%											
174	Caregiver Training	0	0%											
	Total	1,738,558	100%						\$ 1,738,558					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 36,975	\$ 1,706	\$ 32,829	\$ 3,626	\$ 75,135	21,720	\$ 14,531	\$ 313	\$ 1,038	\$ 5,838	\$ -
077	Specialized Support Surfaces			0	0	24,955	0	24,955	7,214	4,826	104	345	1,939	0
080	Physical Therapy			0	3,383	250,154	7,192	260,728	75,373	50,426	1,086	3,601	20,260	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,987	213,779	6,350	223,116	64,500	43,152	929	3,082	17,337	0
083	Speech Pathology			0	1,216	124,161	2,584	127,961	36,992	24,748	533	1,767	9,943	0
085	Pharmacy			0	1,347	251,553	2,865	255,765	73,938	49,466	1,065	3,532	19,874	0
090	Laboratory			0	0	36,320	0	36,320	10,500	7,024	151	502	2,822	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	19,157	0	19,157	5,538	3,705	80	265	1,489	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			3,181,456	677,296	789,490	315,400	4,963,642	1,434,917	959,991	20,666	68,555	385,704	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	1,378	7,696	2,534	11,608	3,356	2,245	48	160	902	0
145	Other Nonreimbursable			0	0	15,605	0	15,605	4,511	3,018	65	216	1,213	0
	<b>SUBTOTAL</b>	\$ 1,738,558		\$ 3,218,431	\$ 689,312	\$ 1,765,699	\$ 340,551	\$ 6,013,993	\$ 1,738,558					
	Total Administrative Costs							\$ 1,738,558		\$ 1,163,134	\$ 25,039	\$ 83,062	\$ 467,323	\$ -
	Unit Cost Multiplier							0.28908547						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 95,447	\$ 31,047	\$ 36,539	\$ 163,034							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,915,585						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GOLDEN LIVINGCENTER - SANTA ROSA

Provider NPI:  
1184670747

OSHPD Facility Number:  
206491000

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 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	591									
010	Housekeeping	78	78								
060	Laundry and Linen	559	559	559							
065	Dietary	2,593	2,593	2,593	0						
155	Social Services	85	85	85	0	0					
160	Activities	345	345	345	0	0					
165	Administration	1,560	1,560	1,560	0	0					
166	Medical Records	264	264	264	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	181	181	181	0	0	0	0	0	75,135	75,135
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	24,955	24,955
080	Physical Therapy	359	359	359	0	0	0	0	0	260,728	260,728
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	317	317	317	0	0	0	0	0	223,116	223,116
083	Speech Pathology	129	129	129	0	0	0	0	0	127,961	127,961
085	Pharmacy	143	143	143	0	0	0	0	0	255,765	255,765
090	Laboratory	0	0	0	0	0	0	0	0	36,320	36,320
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	19,157	19,157
101	Subacute Care Ancillary Services	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
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	12,164	12,164	12,164	535,667	103,074	3,253,175	3,253,175	3,253,175	4,963,642	4,963,642
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	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
140	Beauty and Barber	125	125	125	1,438	0	0	0	0	11,608	11,608
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	15,605	15,605
TOTAL STATISTICS		19,493	18,902	18,824	537,105	103,074	3,253,175	3,253,175	3,253,175	6,013,993	6,013,993
TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)							\$ 59,132 0.018176704	\$ 60,378 0.018559715			
TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)			\$ 68,716 3.63538250	\$ 108,946 5.78758818	\$ 74,707 0.13909280	\$ 372,252 3.61150012	\$ 801 0.00024621	\$ 3,251 0.00099931	\$ 111,864 0.03438610	\$ 14,700 0.00244427	\$ 80,748 0.01342663
TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)			\$ 292,205 15.45894614	\$ 20,756 1.10262419	\$ 42,526 0.07917617	\$ 326,821 3.17074288	\$ 5,514 0.00169488	\$ 22,059 0.00678068	\$ - 0.00000000	\$ 25,836 0.00429599	\$ 5,211 0.00086652
TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)		\$ 377,090 19.34489304	\$ 11,433 0.60484773	\$ 1,556 0.08266467	\$ 11,198 0.02084902	\$ 51,944 0.50394888	\$ 1,703 0.00052341	\$ 6,911 0.00212444	\$ - 0.00000000	\$ 31,251 0.00519631	\$ 5,289 0.00087938

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - SANTA ROSA

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

Provider NPI:  
1184670747

OSHPD Facility Number:  
206491000

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	\$ 50,291	\$ 0	\$ 50,291	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,425	0	18,425	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	292,205	0	292,205	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 360,921	\$ 0	\$ 360,921	
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	108,662	0	108,662	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,550	0	19,550	(Sch 4)
010		Housekeeping - Total	6300	\$ 128,212	\$ 0	\$ 128,212	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	85,907	0	85,907	(Sch 5)
025		Depreciation: Equipment	7140	41,389	0	41,389	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	227,696	0	227,696	(Sch 5)
040		Property Taxes	7300	22,098	0	22,098	(Sch 5)
045		Property Insurance	7400	9,511	0	9,511	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 875,734	\$ 0	\$ 875,734	
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	69,440	0	69,440	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	33,268	0	33,268	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 102,708	\$ 0	\$ 102,708	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 284,439	\$ 0	\$ 284,439	(Sch 3)
065	.20-.39	Fringe Benefits	6500	63,379	0	63,379	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	283,877	0	283,877	(Sch 4)
065		Dietary - Total	6500	\$ 631,695	\$ 0	\$ 631,695	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 27,472	\$ 0	\$ 27,472	(Sch 2)
075	.20-.39	Fringe Benefits	8100	9,503	0	9,503	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	29,831	0	29,831	(Sch 4)
075		Patient Supplies - Total	8100	\$ 66,806	\$ 0	\$ 66,806	
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	24,955	0	24,955	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 24,955	\$ 0	\$ 24,955	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - SANTA ROSA

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

Provider NPI:  
1184670747

OSHPD Facility Number:  
206491000

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	244,208	0	244,208	(Sch 4)
080		Physical Therapy - Total	8200	\$ 244,208	\$ 0	\$ 244,208	
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	208,529	0	208,529	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 208,529	\$ 0	\$ 208,529	
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	122,025	0	122,025	(Sch 4)
083		Speech Pathology - Total	8280	\$ 122,025	\$ 0	\$ 122,025	
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	249,185	0	249,185	(Sch 4)
085		Pharmacy - Total	8300	\$ 249,185	\$ 0	\$ 249,185	
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	36,320	0	36,320	(Sch 4)
090		Laboratory - Total	8400	\$ 36,320	\$ 0	\$ 36,320	
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	19,157	0	19,157	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 19,157	\$ 0	\$ 19,157	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - SANTA ROSA

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

Provider NPI:  
1184670747

OSHPD Facility Number:  
206491000

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		\$ 971,185	\$ 0	\$ 971,185	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,415,808	\$ 0	\$ 2,415,808	(Sch 2)
105	.20-.39	Fringe Benefits	6110	619,947	0	619,947	(Sch 2)
105	.49	Agency Staff	6110	26,191	0	26,191	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	191,229	0	191,229	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,253,175	\$ 0	\$ 3,253,175	
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 LIVINGCENTER - SANTA ROSA

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

Provider NPI:  
1184670747

OSHPD Facility Number:  
206491000

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	5,512	0	5,512 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,512	\$ 0	\$ 5,512
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	15,605	0	15,605 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 15,605	\$ 0	\$ 15,605
146		<b>Subtotal 105 - 145</b>		\$ 3,274,292	\$ 0	\$ 3,274,292
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 48,930	\$ 0	\$ 48,930 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,202	0	10,202 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,106	0	4,106 (Sch 4)
155		Social Services - Total	6600	\$ 63,238	\$ 0	\$ 63,238

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - SANTA ROSA

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

Provider NPI:  
1184670747

OSHPD Facility Number:  
206491000

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	\$ 46,078	\$ 0	\$ 46,078	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,300	0	14,300	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	16,345	0	16,345	(Sch 4)
160		Activities - Total	6700	\$ 76,723	\$ 0	\$ 76,723	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 266,773	\$ 0	\$ 266,773	(Sch 6)
165	.20-.39	Fringe Benefits	6900	86,031	0	86,031	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	800,819	0	800,819	(Sch 6)
165		Administration - Total	6900	\$ 1,153,623	\$ 0	\$ 1,153,623	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 62,847	\$ 0	\$ 62,847	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,413	0	15,413	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	839	0	839	(Sch 4)
166		Medical Records - Total	6900	\$ 79,099	\$ 0	\$ 79,099	
167		CDPH Licensing Fees	6900	\$ 25,039	\$ 0	\$ 25,039	(Sch 6)
168		Professional Liability Insurance	6900	\$ 83,062	\$ 0	\$ 83,062	(Sch 6)
169		Quality Assurance Fees	6900	\$ 467,323	\$ 0	\$ 467,323	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 96,631	\$ 0	\$ 96,631	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,233	0	15,233	(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	\$ 111,864	\$ 0	\$ 111,864	
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>		\$ 2,059,971	\$ 0	\$ 2,059,971	
200		<b>Total</b>		\$ 7,915,585	\$ 0	\$ 7,915,585	

210	0.24	Total Facility Group Health Insurance *	6900		\$	0	
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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 LIVINGCENTER - SANTA ROSA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1184670747		2
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 PATIENT DAYS</u></b>											
1	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 1, 2011 through December 31, 201 Payment Period: January 1, 2011 through July 31, 2012 Report Date: August 24, 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	27,778	(27,369)	409	
2	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	25,686	25,686	