

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER – LONDON HOUSE SONOMA
SONOMA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1184670697**

**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 – LONDON HOUSE SONOMA
NATIONAL PROVIDER IDENTIFIER (NPI) 1184670697
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 - LONDON HOUSE SONOMA

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1184670697

OSHPD Facility No.:

206491001

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,889,276	\$ 101.82
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 675,779	\$ 23.82
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 595,464	\$ 20.99
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 250,648	\$ 8.83
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 33,262	\$ 1.17
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,327	\$ 0.65
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 59,316	\$ 2.09
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 324,624	\$ 11.44
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 852,835	\$ 30.06
11	Cost of Routine Service/Audited Total Costs	\$ 5,682,770.00	\$ 5,699,531	\$ 200.86
12	Total Patient Days (Adj)	28,375	28,375	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 200.27	\$ 200.86	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 1)	22,626	595	
16	Medi-Cal Managed Care Days (Adj 2)		20,617	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1184670697

OSHPD Facility No.:

206491001

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA

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

Provider NPI:
1184670697

OSHPD Facility No.:
206491001

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 56,656	\$ 56,656		
160	Activities	60,340		\$ 60,340	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	28,171	0	0	28,171
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
ROUTINE SERVICES					
105	Skilled Nursing Care	2,772,280	56,656	60,340	2,889,276 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,917,447	\$ 56,656	\$ 60,340	\$ 2,917,447

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA

Provider NPI:
1184670697

OSHPD Facility Number:
206491001

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 62,178	\$ 62,178										
010	Housekeeping	103,521	595	\$ 104,116									
060	Laundry and Linen	63,343	1,685	2,848	\$ 67,876								
065	Dietary	324,021	6,418	10,850	0	\$ 341,289							
155	Social Services	N/A	216	365	0	0	\$ 581						
160	Activities	N/A	3,338	5,644	0	0	0	\$ 8,983					
165	Administration	N/A	5,202	8,795	0	0	0	0		\$ 13,997	\$ 13,997		
166	Medical Records	40,423	410	694	0	0	0	0		41,527		\$ 41,527	
170	Inservice Education - Nursing	105,988	0	0	0	0	0	0	\$ 105,988				
ANCILLARY SERVICES													
075	Patient Supplies		540	913	0	0	0	0	0	1,453	188	557	\$ 2,198
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	11	32	43
080	Physical Therapy		2,508	4,241	157	0	0	0	0	6,907	866	2,568	10,341
081	Respiratory Therapy		0	0	0	0	0	0	0	0	7	20	27
082	Occupational Therapy		858	1,450	0	0	0	0	0	2,308	409	1,213	3,930
083	Speech Pathology		648	1,095	0	0	0	0	0	1,743	249	739	2,731
085	Pharmacy		410	694	0	0	0	0	0	1,104	290	860	2,255
090	Laboratory		0	0	0	0	0	0	0	0	68	202	270
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	57	170	227
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		38,929	65,817	67,514	341,289	581	8,983	105,988	629,101	11,767	34,911	675,779 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		420	709	205	0	0	0	0	1,334	31	91	1,455
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	55	164	219
	TOTAL	\$ 699,474	\$ 62,178	\$ 104,116	\$ 67,876	\$ 341,289	\$ 581	\$ 8,983	\$ 105,988	\$ 643,950	\$ 13,997	\$ 41,527	\$ 699,474

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA

Provider NPI:
1184670697

OSHPD Facility Number:
206491001

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 186,778	\$ 186,778										
010	Housekeeping	18,795	1,789	\$ 20,584									
060	Laundry and Linen	31,994	5,061	563	\$ 37,618								
065	Dietary	209,254	19,278	2,145	0	\$ 230,678							
155	Social Services	1,219	649	72	0	0	\$ 1,940						
160	Activities	4,578	10,028	1,116	0	0	0	\$ 15,722					
165	Administration	N/A	15,627	1,739	0	0	0	0		\$ 17,365	\$ 17,365		
166	Medical Records	3,615	1,233	137	0	0	0	0		4,985		\$ 4,985	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	35,297	1,622	180	0	0	0	0	0	37,099	233	67	\$ 37,399
077	Specialized Support Surfaces	4,013	0	0	0	0	0	0	0	4,013	13	4	4,030
080	Physical Therapy	292,106	7,535	838	87	0	0	0	0	300,567	1,074	308	301,949
081	Respiratory Therapy	2,531	0	0	0	0	0	0	0	2,531	8	2	2,542
082	Occupational Therapy	141,740	2,577	287	0	0	0	0	0	144,603	507	146	145,256
083	Speech Pathology	84,891	1,946	217	0	0	0	0	0	87,054	309	89	87,451
085	Pharmacy	102,747	1,233	137	0	0	0	0	0	104,117	360	103	104,580
090	Laboratory	25,182	0	0	0	0	0	0	0	25,182	84	24	25,291
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	21,179	0	0	0	0	0	0	0	21,179	71	20	21,270
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	160,966	116,940	13,012	37,417	230,678	1,940	15,722	0	576,675	14,599	4,191	595,464 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	6,268	1,261	140	113	0	0	0	0	7,782	38	11	7,831
145	Other Nonreimbursable	20,446	0	0	0	0	0	0	0	20,446	69	20	20,534
	TOTAL	\$ 1,353,599	\$ 186,778	\$ 20,584	\$ 37,618	\$ 230,678	\$ 1,940	\$ 15,722	\$ -	\$ 1,331,249	\$ 17,365	\$ 4,985	\$ 1,353,599

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA

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

Provider NPI:
1184670697

OSHPD Facility Number:
206491001

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 279,148	88%							
	Property Tax (line 40)	37,044	12%	\$ 316,192						
005	Plant Operations and Maintenance			6,244	\$ 6,244					
010	Housekeeping			2,968	60	\$ 3,028				
060	Laundry and Linen			8,398	169	83	\$ 8,650			
065	Dietary			31,991	645	316	0	\$ 32,952		
155	Social Services			1,077	22	11	0	0	\$ 1,109	
160	Activities			16,642	335	164	0	0	0	\$ 17,141
165	Administration			25,931	522	256	0	0	0	0
166	Medical Records			2,046	41	20	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,692	54	27	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,504	252	123	20	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,276	86	42	0	0	0	0
083	Speech Pathology			3,230	65	32	0	0	0	0
085	Pharmacy			2,046	41	20	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			194,056	3,910	1,914	8,604	32,952	1,109	17,141
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,092	42	21	26	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 316,192	100%	\$ 316,192	\$ 6,244	\$ 3,028	\$ 8,650	\$ 32,952	\$ 1,109	\$ 17,141

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA

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

Provider NPI:
1184670697

OSHPD Facility Number:
206491001

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 88% Of Total	Property Tax 12% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 279,148	88%							
	Property Tax (line 40)	37,044	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 26,710	\$ 26,710				
166	Medical Records				2,107		\$ 2,107			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,772	358	28	\$ 3,159	\$ 2,789	\$ 370
077	Specialized Support Surfaces			0	0	21	2	22	20	3
080	Physical Therapy			0	12,900	1,652	130	14,682	12,962	1,720
081	Respiratory Therapy			0	0	13	1	14	12	2
082	Occupational Therapy			0	4,404	780	62	5,246	4,631	615
083	Speech Pathology			0	3,327	475	37	3,839	3,390	450
085	Pharmacy			0	2,107	553	44	2,704	2,387	317
090	Laboratory			0	0	130	10	140	124	16
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	109	9	118	104	14
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	259,685	22,454	1,771	283,910	250,648	33,262
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,181	58	5	2,243	1,981	263
145	Other Nonreimbursable			0	0	105	8	114	100	13
	TOTAL	\$ 316,192	100%	\$ -	\$ 287,375	\$ 26,710	\$ 2,107	\$ 316,192	\$ 279,148	\$ 37,044

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA

Provider NPI:
1184670697

OSHPD Facility Number:
206491001

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. 68% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 9,447												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,005,012												
	Total Costs Allocable as Administration	1,014,459	68%											
167	CDPH Licensing Fees	21,800	1%											
168	Professional Liability Insurance	70,557	5%											
169	Quality Assurance Fees	386,145	26%											
174	Caregiver Training	0	0%											
	Total	1,492,961	100%						\$ 1,492,961					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 28,171	\$ 1,453	\$ 37,099	\$ 2,772	\$ 69,496	20,030	\$ 13,610	\$ 292	\$ 947	\$ 5,181	\$ -
077	Specialized Support Surfaces			0	0	4,013	0	4,013	1,157	786	17	55	299	0
080	Physical Therapy			0	6,907	300,567	12,900	320,374	92,337	62,742	1,348	4,364	23,882	0
081	Respiratory Therapy			0	0	2,531	0	2,531	729	496	11	34	189	0
082	Occupational Therapy			0	2,308	144,603	4,404	151,315	43,611	29,634	637	2,061	11,280	0
083	Speech Pathology			0	1,743	87,054	3,327	92,124	26,552	18,042	388	1,255	6,867	0
085	Pharmacy			0	1,104	104,117	2,107	107,328	30,934	21,019	452	1,462	8,001	0
090	Laboratory			0	0	25,182	0	25,182	7,258	4,932	106	343	1,877	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	21,179	0	21,179	6,104	4,148	89	288	1,579	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			2,889,276	629,101	576,675	259,685	4,354,736	1,255,101	852,835	18,327	59,316	324,624	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,334	7,782	2,181	11,297	3,256	2,212	48	154	842	0
145	Other Nonreimbursable			0	0	20,446	0	20,446	5,893	4,004	86	278	1,524	0
	SUBTOTAL	\$ 1,492,961		\$ 2,917,447	\$ 643,950	\$ 1,331,249	\$ 287,375	\$ 5,180,021	\$ 1,492,961					
	Total Administrative Costs							\$ 1,492,961		\$ 1,014,459	\$ 21,800	\$ 70,557	\$ 386,145	\$ -
	Unit Cost Multiplier							0.28821526						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 55,524	\$ 22,350	\$ 28,817	\$ 106,691							
	TOTAL FACILITY COSTS							\$ 6,779,673						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA

Provider NPI:
1184670697

OSHPD Facility Number:
206491001

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
GENERAL SERVICES											
005	Plant Operations and Maintenance	406									
010	Housekeeping	193	193								
060	Laundry and Linen	546	546	546							
065	Dietary	2,080	2,080	2,080	0						
155	Social Services	70	70	70	0	0					
160	Activities	1,082	1,082	1,082	0	0					
165	Administration	1,686	1,686	1,686	0	0					
166	Medical Records	133	133	133	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
ANCILLARY SERVICES											
075	Patient Supplies	175	175	175	0	0	0	0	0	69,496	69,496
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	4,013	4,013
080	Physical Therapy	813	813	813	654	0	0	0	0	320,374	320,374
081	Respiratory Therapy	0	0	0	0	0	0	0	0	2,531	2,531
082	Occupational Therapy	278	278	278	0	0	0	0	0	151,315	151,315
083	Speech Pathology	210	210	210	0	0	0	0	0	92,124	92,124
085	Pharmacy	133	133	133	0	0	0	0	0	107,328	107,328
090	Laboratory	0	0	0	0	0	0	0	0	25,182	25,182
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	21,179	21,179
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
ROUTINE SERVICES											
105	Skilled Nursing Care	12,617	12,617	12,617	280,415	85,125	2,933,246	2,933,246	2,933,246	4,354,736	4,354,736
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
NONREIMBURSABLE											
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	136	136	136	850	0	0	0	0	11,297	11,297
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	20,446	20,446
TOTAL STATISTICS		20,558	20,152	19,959	281,919	85,125	2,933,246	2,933,246	2,933,246	5,180,021	5,180,021
TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)							\$ 56,656 0.019315121	\$ 60,340 0.020571067			
TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)			\$ 62,178 3.08545058	\$ 104,116 5.21651846	\$ 67,876 0.24076375	\$ 341,289 4.00926985	\$ 581 0.00019812	\$ 8,983 0.00306239	\$ 105,988 0.03613335	\$ 13,997 0.00270214	\$ 41,527 0.00801680
TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)			\$ 186,778 9.26845971	\$ 20,584 1.03130481	\$ 37,618 0.13343433	\$ 230,678 2.70986796	\$ 1,940 0.00066138	\$ 15,722 0.00536005	\$ - 0.00000000	\$ 17,365 0.00335238	\$ 4,985 0.00096233
TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)		\$ 316,192 15.38048448	\$ 6,244 0.30986883	\$ 3,028 0.15172294	\$ 8,650 0.03068177	\$ 32,952 0.38709567	\$ 1,109 0.00037806	\$ 17,141 0.00584374	\$ - 0.00000000	\$ 26,710 0.00515630	\$ 2,107 0.00040675

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA

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

Provider NPI:
1184670697

OSHPD Facility Number:
206491001

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	\$ 46,583	\$ 0	\$ 46,583	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,595	0	15,595	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	186,778	0	186,778	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 248,956	\$ 0	\$ 248,956	
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	103,521	0	103,521	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,795	0	18,795	(Sch 4)
010		Housekeeping - Total	6300	\$ 122,316	\$ 0	\$ 122,316	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	63,052	0	63,052	(Sch 5)
025		Depreciation: Equipment	7140	40,115	0	40,115	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	175,957	0	175,957	(Sch 5)
040		Property Taxes	7300	37,044	0	37,044	(Sch 5)
045		Property Insurance	7400	9,447	0	9,447	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	24	0	24	(Sch 5)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 696,911	\$ 0	\$ 696,911	
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	63,343	0	63,343	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	31,994	0	31,994	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 95,337	\$ 0	\$ 95,337	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 243,462	\$ 0	\$ 243,462	(Sch 3)
065	.20-.39	Fringe Benefits	6500	68,563	0	68,563	(Sch 3)
065	.79	Agency Staff	6500	11,996	0	11,996	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	209,254	0	209,254	(Sch 4)
065		Dietary - Total	6500	\$ 533,275	\$ 0	\$ 533,275	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 21,654	\$ 0	\$ 21,654	(Sch 2)
075	.20-.39	Fringe Benefits	8100	6,517	0	6,517	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	35,297	0	35,297	(Sch 4)
075		Patient Supplies - Total	8100	\$ 63,468	\$ 0	\$ 63,468	
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	4,013	0	4,013	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 4,013	\$ 0	\$ 4,013	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1184670697

OSHPD Facility Number:

206491001

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	292,106	0	292,106	(Sch 4)
080		Physical Therapy - Total	8200	\$ 292,106	\$ 0	\$ 292,106	
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	2,531	0	2,531	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 2,531	\$ 0	\$ 2,531	
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	141,740	0	141,740	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 141,740	\$ 0	\$ 141,740	
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	84,891	0	84,891	(Sch 4)
083		Speech Pathology - Total	8280	\$ 84,891	\$ 0	\$ 84,891	
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	102,747	0	102,747	(Sch 4)
085		Pharmacy - Total	8300	\$ 102,747	\$ 0	\$ 102,747	
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	25,182	0	25,182	(Sch 4)
090		Laboratory - Total	8400	\$ 25,182	\$ 0	\$ 25,182	
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	21,179	0	21,179	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 21,179	\$ 0	\$ 21,179	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA

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

Provider NPI:
1184670697

OSHPD Facility Number:
206491001

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		\$ 737,857	\$ 0	\$ 737,857	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,158,322	\$ 0	\$ 2,158,322	(Sch 2)
105	.20-.39	Fringe Benefits	6110	560,579	0	560,579	(Sch 2)
105	.49	Agency Staff	6110	53,379	0	53,379	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	160,966	0	160,966	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,933,246	\$ 0	\$ 2,933,246	
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 - LONDON HOUSE SONOMA

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

Provider NPI:
1184670697

OSHPD Facility Number:
206491001

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)
		Other Nonreimbursable				
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	6,268	0	6,268 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,268	\$ 0	\$ 6,268
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	20,446	0	20,446 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 20,446	\$ 0	\$ 20,446
146		Subtotal 105 - 145		\$ 2,959,960	\$ 0	\$ 2,959,960
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 38,723	\$ 0	\$ 38,723 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,933	0	17,933 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,219	0	1,219 (Sch 4)
155		Social Services - Total	6600	\$ 57,875	\$ 0	\$ 57,875

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA

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

Provider NPI:
1184670697

OSHPD Facility Number:
206491001

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	\$ 46,898	\$ 0	\$ 46,898	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,442	0	13,442	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,578	0	4,578	(Sch 4)
160		Activities - Total	6700	\$ 64,918	\$ 0	\$ 64,918	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 290,366	\$ 0	\$ 290,366	(Sch 6)
165	.20-.39	Fringe Benefits	6900	77,083	0	77,083	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	637,563	0	637,563	(Sch 6)
165		Administration - Total	6900	\$ 1,005,012	\$ 0	\$ 1,005,012	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,844	\$ 0	\$ 30,844	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,579	0	9,579	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,615	0	3,615	(Sch 4)
166		Medical Records - Total	6900	\$ 44,038	\$ 0	\$ 44,038	
167		CDPH Licensing Fees	6900	\$ 21,800	\$ 0	\$ 21,800	(Sch 6)
168		Professional Liability Insurance	6900	\$ 70,557	\$ 0	\$ 70,557	(Sch 6)
169		Quality Assurance Fees	6900	\$ 386,145	\$ 0	\$ 386,145	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 89,538	\$ 0	\$ 89,538	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,450	0	16,450	(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	\$ 105,988	\$ 0	\$ 105,988	
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	
		Subtotal 155 - 174		\$ 1,756,333	\$ 0	\$ 1,756,333	
200		Total		\$ 6,779,673	\$ 0	\$ 6,779,673	

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 - LONDON HOUSE SONOMA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1184670697		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					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
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	22,626	(22,031)	595	
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	20,617	20,617	