

**REPORT  
ON THE  
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

**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

June 18, 2014

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, 2012

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, patient days, and use of share of cost 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
3. Allocation of Home Office cost

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.

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

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, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1184670697

OSHPD Facility No.:  
206491001

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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**SKILLED NURSING CARE**

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	2,769,227	\$	96.62
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	685,129	\$	23.91
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	617,399	\$	21.54
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	242,131	\$	8.45
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	34,270	\$	1.20
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	19,048	\$	0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	30,955	\$	1.08
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	352,223	\$	12.29
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	740,859	\$	25.85
11	Cost of Routine Service/Audited Total Costs	\$	5,562,830	\$	5,491,240.46	\$	191.60
12	Total Patient Days (Adj )		28,660		28,660		
13	Cost Per Patient Day (Cost Divided by Days)	\$	194.10	\$	191.60		
14	Overpayments (Adj )	\$		\$	0		
15	Medi-Cal Days (Adj 4)		24,022		665		
16	Medi-Cal Managed Care Days (Adj 5)				20,807		

**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		

**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		

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

**Provider Name:**  
GOLDEN LIVINGCENTER LONDON HOUSE SONOMA

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**Provider NPI:**  
1184670697

**OSHPD Facility No.:**  
206491001

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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 LONDON HOUSE SONOMA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1184670697

OSHPD Facility No.:  
206491001

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	\$ 56,681	\$ 56,681		
160	Activities	48,152		\$ 48,152	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	33,085	0	0	33,085
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	2,664,394	56,681	48,152	2,769,227
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
<b>TOTAL</b>		<b>\$ 2,802,312</b>	<b>\$ 56,681</b>	<b>\$ 48,152</b>	<b>\$ 2,802,312</b>

\* (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, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 66,428	\$ 66,428										
010	Housekeeping	101,570	636	\$ 102,206									
060	Laundry and Linen	62,137	1,800	2,796	\$ 66,733								
065	Dietary	325,427	6,856	10,651	0	\$ 342,935							
155	Social Services	N/A	231	358	0	\$ 589							
160	Activities	N/A	3,567	5,541	0	0	\$ 9,107						
165	Administration	N/A	5,558	8,634	0	0	0		\$ 14,191	\$ 14,191			
166	Medical Records	44,335	438	681	0	0	0		45,454		\$ 45,454		
170	Inservice Education - Nursing	108,597	0	0	0	0	0	\$ 108,597					
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		577	896	0	0	0	0	0	1,473	181	580	\$ 2,235
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	43	137	180
080	Physical Therapy		2,680	4,163	0	0	0	0	0	6,843	729	2,334	9,905
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		916	1,424	0	0	0	0	0	2,340	277	887	3,505
083	Speech Pathology		692	1,075	0	0	0	0	0	1,768	259	830	2,856
085	Pharmacy		438	681	0	0	0	0	0	1,119	390	1,248	2,758
090	Laboratory		0	0	0	0	0	0	0	0	54	171	225
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	44	140	184
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		41,590	64,609	66,733	342,935	589	9,107	108,597	634,160	12,127	38,842	685,129 *
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		448	696	0	0	0	0	0	1,145	20	65	1,230
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	68	219	287
	<b>TOTAL</b>	<b>\$ 708,494</b>	<b>\$ 66,428</b>	<b>\$ 102,206</b>	<b>\$ 66,733</b>	<b>\$ 342,935</b>	<b>\$ 589</b>	<b>\$ 9,107</b>	<b>\$ 108,597</b>	<b>\$ 648,848</b>	<b>\$ 14,191</b>	<b>\$ 45,454</b>	<b>\$ 708,494</b>

\* (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, 2012 THROUGH DECEMBER 31, 2012

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	\$ 218,796	\$ 218,796										
010	Housekeeping	19,110	2,095	\$ 21,205									
060	Laundry and Linen	23,791	5,928	580	\$ 30,299								
065	Dietary	215,165	22,583	2,210	0	\$ 239,958							
155	Social Services	1,693	760	74	0	0	\$ 2,527						
160	Activities	7,581	11,748	1,150	0	0	0	\$ 20,478					
165	Administration	N/A	18,305	1,791	0	0	0	0		\$ 20,097	\$ 20,097		
166	Medical Records	130	1,444	141	0	0	0	0		1,715		\$ 1,715	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	24,235	1,900	186	0	0	0	0	0	26,321	257	22	\$ 26,599
077	Specialized Support Surfaces	15,051	0	0	0	0	0	0	0	15,051	61	5	15,117
080	Physical Therapy	226,562	8,827	864	0	0	0	0	0	236,253	1,032	88	237,373
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	87,279	3,018	295	0	0	0	0	0	90,593	392	33	91,019
083	Speech Pathology	83,371	2,280	223	0	0	0	0	0	85,874	367	31	86,272
085	Pharmacy	131,986	1,444	141	0	0	0	0	0	133,571	552	47	134,170
090	Laboratory	18,772	0	0	0	0	0	0	0	18,772	76	6	18,854
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	15,378	0	0	0	0	0	0	0	15,378	62	5	15,445
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	155,106	136,986	13,405	30,299	239,958	2,527	20,478	0	598,760	17,173	1,466	617,399 *
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	2,266	1,477	144	0	0	0	0	0	3,887	29	2	3,918
145	Other Nonreimbursable	23,982	0	0	0	0	0	0	0	23,982	97	8	24,087
	<b>TOTAL</b>	<b>\$ 1,270,254</b>	<b>\$ 218,796</b>	<b>\$ 21,205</b>	<b>\$ 30,299</b>	<b>\$ 239,958</b>	<b>\$ 2,527</b>	<b>\$ 20,478</b>	<b>\$ -</b>	<b>\$ 1,248,442</b>	<b>\$ 20,097</b>	<b>\$ 1,715</b>	<b>\$ 1,270,254</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER LONDON HOUSE SONOMA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 269,240	88%							
	Property Tax (line 40)	38,107	12%	\$ 307,347						
005	Plant Operations and Maintenance			6,070	\$ 6,070					
010	Housekeeping			2,885	58	\$ 2,944				
060	Laundry and Linen			8,163	164	81	\$ 8,408			
065	Dietary			31,096	626	307	0	\$ 32,030		
155	Social Services			1,047	21	10	0	0	\$ 1,078	
160	Activities			16,176	326	160	0	0	0	\$ 16,662
165	Administration			25,206	508	249	0	0	0	0
166	Medical Records			1,988	40	20	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,616	53	26	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,155	245	120	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,156	84	41	0	0	0	0
083	Speech Pathology			3,140	63	31	0	0	0	0
085	Pharmacy			1,988	40	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			188,627	3,800	1,861	8,408	32,030	1,078	16,662
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			2,033	41	20	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 307,347</b>	<b>100%</b>	<b>\$ 307,347</b>	<b>\$ 6,070</b>	<b>\$ 2,944</b>	<b>\$ 8,408</b>	<b>\$ 32,030</b>	<b>\$ 1,078</b>	<b>\$ 16,662</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER LONDON HOUSE SONOMA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 269,240	88%							
	Property Tax (line 40)	38,107	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 25,963	\$ 25,963				
166	Medical Records				2,048		\$ 2,048			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,695	332	26	\$ 3,052	\$ 2,674	\$ 378
077	Specialized Support Surfaces			0	0	78	6	85	74	10
080	Physical Therapy			0	12,519	1,333	105	13,957	12,227	1,731
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,281	507	40	4,828	4,229	599
083	Speech Pathology			0	3,234	474	37	3,745	3,281	464
085	Pharmacy			0	2,048	713	56	2,817	2,468	349
090	Laboratory			0	0	98	8	106	93	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	80	6	87	76	11
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	252,465	22,186	1,750	276,401	242,131	34,270
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	2,094	37	3	2,134	1,870	265
145	Other Nonreimbursable			0	0	125	10	135	118	17
	<b>TOTAL</b>	\$ 307,347	100%	\$ -	\$ 279,336	\$ 25,963	\$ 2,048	\$ 307,347	\$ 269,240	\$ 38,107

\* (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, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 31% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 9,229												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	857,757												
	Total Costs Allocable as Administration	866,986	65%											
167	CDPH Licensing Fees	22,291	2%											
168	Professional Liability Insurance	36,225	3%											
169	Quality Assurance Fees	412,187	31%											
174	Caregiver Training	0	0%											
	Total	1,337,689	100%						\$ 1,337,689					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 33,085	\$ 1,473	\$ 26,321	\$ 2,695	\$ 63,574	17,080	\$ 11,070	\$ 285	\$ 463	\$ 5,263	\$ -
077	Specialized Support Surfaces			0	0	15,051	0	15,051	4,044	2,621	67	110	1,246	0
080	Physical Therapy			0	6,843	236,253	12,519	255,615	68,676	44,510	1,144	1,860	21,161	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	2,340	90,593	4,281	97,214	26,118	16,928	435	707	8,048	0
083	Speech Pathology			0	1,768	85,874	3,234	90,876	24,415	15,824	407	661	7,523	0
085	Pharmacy			0	1,119	133,571	2,048	136,739	36,738	23,810	612	995	11,320	0
090	Laboratory			0	0	18,772	0	18,772	5,043	3,269	84	137	1,554	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15,378	0	15,378	4,132	2,678	69	112	1,273	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,769,227	634,160	598,760	252,465	4,254,613	1,143,085	740,859	19,048	30,955	352,223	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	1,145	3,887	2,094	7,126	1,915	1,241	32	52	590	0
145	Other Nonreimbursable			0	0	23,982	0	23,982	6,443	4,176	107	174	1,985	0
	<b>SUBTOTAL</b>	\$ 1,337,689		\$ 2,802,312	\$ 648,848	\$ 1,248,442	\$ 279,336	\$ 4,978,939	\$ 1,337,689					
	Total Administrative Costs							\$ 1,337,689		\$ 866,986	\$ 22,291	\$ 36,225	\$ 412,187	\$ -
	Unit Cost Multiplier							0.26866951						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 59,646	\$ 21,812	\$ 28,011	\$ 109,468							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,426,096						

\* (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, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	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					
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	175	175	175	0	0	0	0	0	63,574	63,574
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	15,051	15,051
080	Physical Therapy	813	813	813	0	0	0	0	0	255,615	255,615
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	278	278	278	0	0	0	0	0	97,214	97,214
083	Speech Pathology	210	210	210	0	0	0	0	0	90,876	90,876
085	Pharmacy	133	133	133	0	0	0	0	0	136,739	136,739
090	Laboratory	0	0	0	0	0	0	0	0	18,772	18,772
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	15,378	15,378
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	12,617	12,617	12,617	324,068	85,980	2,819,500	2,819,500	2,819,500	4,254,613	4,254,613
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	136	136	136	0	0	0	0	0	7,126	7,126
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	23,982	23,982
	<b>TOTAL STATISTICS</b>	<b>20,558</b>	<b>20,152</b>	<b>19,959</b>	<b>324,068</b>	<b>85,980</b>	<b>2,819,500</b>	<b>2,819,500</b>	<b>2,819,500</b>	<b>4,978,939</b>	<b>4,978,939</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 56,681 0.02010321	\$ 48,152 0.017078205			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 66,428 3.29634776	\$ 102,206 5.12080741	\$ 66,733 0.20592211	\$ 342,935 3.98854016	\$ 589 0.00020897	\$ 9,107 0.00323013	\$ 108,597 0.03851640	\$ 14,191 0.00285027	\$ 45,454 0.00912935
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 218,796 10.85728464	\$ 21,205 1.06245082	\$ 30,299 0.09349635	\$ 239,958 2.79085892	\$ 2,527 0.00089639	\$ 20,478 0.00726304	\$ - 0.00000000	\$ 20,097 0.00403634	\$ 1,715 0.00034452
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 307,347 14.95023835	\$ 6,070 0.30120071	\$ 2,944 0.14747872	\$ 8,408 0.02594458	\$ 32,030 0.37252558	\$ 1,078 0.00038231	\$ 16,662 0.00590943	\$ - 0.00000000	\$ 25,963 0.00521448	\$ 2,048 0.00041134

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER LONDON HOUSE SONOMA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 49,851	\$ 0	\$ 49,851	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,577	0	16,577	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	218,796	0	218,796	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 285,224	\$ 0	\$ 285,224	
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	101,570	0	101,570	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,110	0	19,110	(Sch 4)
010		Housekeeping - Total	6300	\$ 120,680	\$ 0	\$ 120,680	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	59,971	0	59,971	(Sch 5)
025		Depreciation: Equipment	7140	38,425	0	38,425	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	170,844	0	170,844	(Sch 5)
040		Property Taxes	7300	38,107	0	38,107	(Sch 5)
045		Property Insurance	7400	9,229	0	9,229	(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>		\$ 722,480	\$ 0	\$ 722,480	
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	62,137	0	62,137	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,791	0	23,791	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 85,928	\$ 0	\$ 85,928	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 259,186	\$ 0	\$ 259,186	(Sch 3)
065	.20-.39	Fringe Benefits	6500	66,241	0	66,241	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	215,165	0	215,165	(Sch 4)
065		Dietary - Total	6500	\$ 540,592	\$ 0	\$ 540,592	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 20,506	\$ 0	\$ 20,506	(Sch 2)
075	.20-.39	Fringe Benefits	8100	12,579	0	12,579	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	24,235	0	24,235	(Sch 4)
075		Patient Supplies - Total	8100	\$ 57,320	\$ 0	\$ 57,320	
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	15,051	0	15,051	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 15,051	\$ 0	\$ 15,051	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER LONDON HOUSE SONOMA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	226,562	0	226,562	(Sch 4)
080		Physical Therapy - Total	8200	\$ 226,562	\$ 0	\$ 226,562	
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	87,279	0	87,279	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 87,279	\$ 0	\$ 87,279	
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	83,371	0	83,371	(Sch 4)
083		Speech Pathology - Total	8280	\$ 83,371	\$ 0	\$ 83,371	
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	131,986	0	131,986	(Sch 4)
085		Pharmacy - Total	8300	\$ 131,986	\$ 0	\$ 131,986	
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	18,772	0	18,772	(Sch 4)
090		Laboratory - Total	8400	\$ 18,772	\$ 0	\$ 18,772	
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	15,378	0	15,378	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 15,378	\$ 0	\$ 15,378	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER LONDON HOUSE SONOMA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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		\$ 635,719	\$ 0	\$ 635,719	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,097,917	\$ 0	\$ 2,097,917	(Sch 2)
105	.20-.39	Fringe Benefits	6110	566,117	0	566,117	(Sch 2)
105	.49	Agency Staff	6110	360	0	360	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	155,106	0	155,106	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,819,500	\$ 0	\$ 2,819,500	
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, 2012 THROUGH DECEMBER 31, 2012

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)
		<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	2,266	0	2,266 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,266	\$ 0	\$ 2,266
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	23,982	0	23,982 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 23,982	\$ 0	\$ 23,982
146		<b>Subtotal 105 - 145</b>		\$ 2,845,748	\$ 0	\$ 2,845,748
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 36,007	\$ 0	\$ 36,007 (Sch 2)
155	.20-.39	Fringe Benefits	6600	20,674	0	20,674 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,693	0	1,693 (Sch 4)
155		Social Services - Total	6600	\$ 58,374	\$ 0	\$ 58,374

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER LONDON HOUSE SONOMA

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 37,334	\$ 0	\$ 37,334	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,818	0	10,818	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,581	0	7,581	(Sch 4)
160		Activities - Total	6700	\$ 55,733	\$ 0	\$ 55,733	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 239,656	\$ 0	\$ 239,656	(Sch 6)
165	.20-.39	Fringe Benefits	6900	70,970	0	70,970	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	653,029	(105,898)	547,131	(Sch 6)
165		Administration - Total	6900	\$ 963,655	\$ (105,898)	\$ 857,757	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 34,617	\$ 0	\$ 34,617	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,718	0	9,718	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	130	0	130	(Sch 4)
166		Medical Records - Total	6900	\$ 44,465	\$ 0	\$ 44,465	
167		CDPH Licensing Fees	6900	\$ 22,291	\$ 0	\$ 22,291	(Sch 6)
168		Professional Liability Insurance	6900	\$ 36,225	\$ 0	\$ 36,225	(Sch 6)
169		Quality Assurance Fees	6900	\$ 412,187	\$ 0	\$ 412,187	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 87,903	\$ 0	\$ 87,903	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,694	0	20,694	(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	\$ 108,597	\$ 0	\$ 108,597	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,701,527	\$ (105,898)	\$ 1,595,629	
200		<b>Total</b>		\$ 6,531,994	\$ (105,898)	\$ 6,426,096	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 227,191	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	NPI		Adjustments
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1184670697		5
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	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$227,191	\$227,191

Provider Name							Fiscal Period	NPI	Adjustments	
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1184670697	5	
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>										
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$653,029		
2							To eliminate prior year legal expense. 42 CFR 413.5, 413.20, 413.24 and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		(\$15,203)	
3							To eliminate legal expense due to insufficient documentation and not related to patient care. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2183, 2300 and 2304		<u>(90,695)</u> (\$105,898)	\$547,131

Provider Name							Fiscal Period	NPI	Adjustments		
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1184670697	5		
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>ADJUSTMENT TO REPORTED PATIENT DAYS</b>											
4	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Paid Claims Summary Report: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through July 31, 2013 Report Date: August 8, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Sections 51511 and 51541	24,022	(23,357)	665	
5	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	20,807	20,807	

Provider Name				Fiscal Period				NPI		Adjustments			
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1184670697		5			
Report References													
Cost Report			Audit Report										
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENTS TO OTHER MATTERS</u>													
	N/A			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayment because the share of cost was not properly deducted from the amount billed. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786 and 51458.1						

Provider Name							Fiscal Period		NPI		Adjustments			
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1184670697		5			
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>Provider Name</b>				<b>Fiscal Period</b>				<b>NPI</b>		<b>Adjustments</b>	
GOLDEN LIVINGCENTER - LONDON HOUSE SONOMA				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1184670697		5	
Report References											
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted