

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - PETALUMA  
PETALUMA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1235185752**

**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: Kathryn Rodrigues**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 16, 2014

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

GOLDEN LIVINGCENTER - PETALUMA  
NATIONAL PROVIDER IDENTIFIER (NPI) 1235185752  
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 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 that include a summary of the total due the State in the amount of \$2,496 which resulted from Medi-Cal overpayments
3. Allocation of Home Office Cost

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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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:

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.

Greg LeRoy  
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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 - PETALUMA

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

Provider NPI:  
1235185752

OSHPD Facility No.:  
206492251

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	\$	3,238,475	\$	98.59
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	704,062	\$	21.43
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	760,510	\$	23.15
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	295,615	\$	9.00
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	25,183	\$	0.77
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	23,386	\$	0.71
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	20,372	\$	0.62
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	372,451	\$	11.34
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	831,699	\$	25.32
11	Cost of Routine Service/Audited Total Costs	\$	6,352,063	\$	6,271,753.85	\$	190.94
12	Total Patient Days (Adj )		32,847		32,847		
13	Cost Per Patient Day (Cost Divided by Days)	\$	193.38	\$	190.94		
14	Overpayments (Adj 7)	\$	0	\$	(2,496)		
15	Medi-Cal Days (Adj 5)		25,666		1,560		
16	Medi-Cal Managed Care Days (Adj 6)				22,142		

**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 - PETALUMA

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

**Provider NPI:**  
1235185752

**OSHPD Facility No.:**  
206492251

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 - PETALUMA

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

**Provider NPI:**  
1235185752

**OSHPD Facility No.:**  
206492251

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 66,356	\$ 66,356		
160	Activities	78,933		\$ 78,933	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	42,386	0	0	42,386
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	3,093,186	66,356	78,933	3,238,475
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>\$ 3,280,861</b>	<b>\$ 66,356</b>	<b>\$ 78,933</b>	<b>\$ 3,280,861</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GOLDEN LIVINGCENTER - PETALUMA

Provider NPI:  
1235185752

OSHPD Facility Number:  
206492251

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 51,837	\$ 51,837										
010	Housekeeping	106,019	460	\$ 106,479									
060	Laundry and Linen	65,553	1,557	3,226	\$ 70,336								
065	Dietary	361,307	5,267	10,916	0	\$ 377,490							
155	Social Services	N/A	301	623	0	0	\$ 924						
160	Activities	N/A	2,681	5,555	0	0	0	\$ 8,236					
165	Administration	N/A	4,417	9,154	0	0	0	0		\$ 13,570	\$ 13,570		
166	Medical Records	43,010	527	1,092	0	0	0	0		44,630		\$ 44,630	
170	Inservice Education - Nursing	105,534	0	0	0	0	0	0	\$ 105,534				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		345	716	0	0	0	0	0	1,061	203	667	\$ 1,932
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	186	610	796
080	Physical Therapy		1,828	3,789	233	0	0	0	0	5,850	884	2,906	9,639
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,916	3,970	0	0	0	0	0	5,886	587	1,932	8,405
083	Speech Pathology		626	1,297	0	0	0	0	0	1,923	253	832	3,008
085	Pharmacy		500	1,037	0	0	0	0	0	1,537	534	1,756	3,827
090	Laboratory		0	0	0	0	0	0	0	0	49	162	211
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	67	221	288
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		31,238	64,741	70,013	377,490	924	8,236	105,534	658,175	10,699	35,187	704,062 *
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		175	363	90	0	0	0	0	628	36	117	780
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	73	239	312
	<b>TOTAL</b>	<b>\$ 733,260</b>	<b>\$ 51,837</b>	<b>\$ 106,479</b>	<b>\$ 70,336</b>	<b>\$ 377,490</b>	<b>\$ 924</b>	<b>\$ 8,236</b>	<b>\$ 105,534</b>	<b>\$ 675,060</b>	<b>\$ 13,570</b>	<b>\$ 44,630</b>	<b>\$ 733,260</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR**

Provider Name:  
GOLDEN LIVINGCENTER - PETALUMA

Provider NPI:  
1235185752

OSHPD Facility Number:  
206492251

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	\$ 288,473	\$ 288,473										
010	Housekeeping	21,095	2,559	\$ 23,654									
060	Laundry and Linen	26,448	8,663	717	\$ 35,828								
065	Dietary	253,448	29,310	2,425	0	\$ 285,183							
155	Social Services	4,356	1,673	138	0	0	\$ 6,167						
160	Activities	22,903	14,917	1,234	0	0	0	\$ 39,054					
165	Administration	N/A	24,579	2,033	0	0	0	0		\$ 26,613	\$ 26,613		
166	Medical Records	0	2,934	243	0	0	0	0		3,176		\$ 3,176	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	45,426	1,922	159	0	0	0	0	0	47,507	398	47	\$ 47,953
077	Specialized Support Surfaces	85,429	0	0	0	0	0	0	0	85,429	364	43	85,836
080	Physical Therapy	376,747	10,174	842	119	0	0	0	0	387,881	1,733	207	389,821
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	239,396	10,661	882	0	0	0	0	0	250,939	1,152	137	252,228
083	Speech Pathology	106,367	3,483	288	0	0	0	0	0	110,138	496	59	110,693
085	Pharmacy	237,722	2,784	230	0	0	0	0	0	240,736	1,047	125	241,908
090	Laboratory	22,653	0	0	0	0	0	0	0	22,653	96	12	22,761
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	30,923	0	0	0	0	0	0	0	30,923	132	16	31,070
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	182,733	173,840	14,382	35,663	285,183	6,167	39,054	0	737,024	20,982	2,504	760,510 *
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	13,388	974	81	46	0	0	0	0	14,488	70	8	14,566
145	Other Nonreimbursable	33,512	0	0	0	0	0	0	0	33,512	143	17	33,672
	<b>TOTAL</b>	<b>\$ 1,991,019</b>	<b>\$ 288,473</b>	<b>\$ 23,654</b>	<b>\$ 35,828</b>	<b>\$ 285,183</b>	<b>\$ 6,167</b>	<b>\$ 39,054</b>	<b>\$ -</b>	<b>\$ 1,961,230</b>	<b>\$ 26,613</b>	<b>\$ 3,176</b>	<b>\$ 1,991,019</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - PETALUMA

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

Provider NPI:  
1235185752

OSHPD Facility Number:  
206492251

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)	\$ 338,006	92%							
	Property Tax (line 40)	28,794	8%	\$ 366,800						
005	Plant Operations and Maintenance			5,765	\$ 5,765					
010	Housekeeping			3,203	51	\$ 3,254				
060	Laundry and Linen			10,842	173	99	\$ 11,114			
065	Dietary			36,683	586	334	0	\$ 37,602		
155	Social Services			2,094	33	19	0	0	\$ 2,146	
160	Activities			18,670	298	170	0	0	0	\$ 19,138
165	Administration			30,762	491	280	0	0	0	0
166	Medical Records			3,671	59	33	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,406	38	22	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,733	203	116	37	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,342	213	121	0	0	0	0
083	Speech Pathology			4,359	70	40	0	0	0	0
085	Pharmacy			3,484	56	32	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			217,568	3,474	1,978	11,063	37,602	2,146	19,138
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			1,219	19	11	14	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 366,800</b>	<b>100%</b>	<b>\$ 366,800</b>	<b>\$ 5,765</b>	<b>\$ 3,254</b>	<b>\$ 11,114</b>	<b>\$ 37,602</b>	<b>\$ 2,146</b>	<b>\$ 19,138</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - PETALUMA

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

Provider NPI:  
1235185752

OSHPD Facility Number:  
206492251

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 92% Of Total	Property Tax 8% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 338,006	92%							
	Property Tax (line 40)	28,794	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,533	\$ 31,533				
166	Medical Records				3,763		\$ 3,763			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	2,466	471	56	\$ 2,994	\$ 2,759	\$ 235
077	Specialized Support Surfaces			0	0	431	51	483	445	38
080	Physical Therapy			0	13,089	2,053	245	15,387	14,179	1,208
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	13,677	1,365	163	15,204	14,011	1,194
083	Speech Pathology			0	4,468	588	70	5,126	4,724	402
085	Pharmacy			0	3,571	1,241	148	4,960	4,571	389
090	Laboratory			0	0	114	14	128	118	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	156	19	175	161	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	292,969	24,862	2,967	320,798	295,615	25,183
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	1,263	83	10	1,356	1,249	106
145	Other Nonreimbursable			0	0	169	20	189	174	15
	<b>TOTAL</b>	\$ 366,800	100%	\$ -	\$ 331,504	\$ 31,533	\$ 3,763	\$ 366,800	\$ 338,006	\$ 28,794

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GOLDEN LIVINGCENTER - PETALUMA

Provider NPI:  
1235185752

OSHPD Facility Number:  
206492251

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. 67% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 44,517												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,010,360												
	Total Costs Allocable as Administration	1,054,877	67%											
167	CDPH Licensing Fees	29,662	2%											
168	Professional Liability Insurance	25,838	2%											
169	Quality Assurance Fees	472,394	30%											
174	Caregiver Training	0	0%											
	Total	1,582,771	100%						\$ 1,582,771					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 42,386	\$ 1,061	\$ 47,507	\$ 2,466	\$ 93,421	23,663	\$ 15,771	\$ 443	\$ 386	\$ 7,063	\$ -
077	Specialized Support Surfaces			0	0	85,429	0	85,429	21,639	14,422	406	353	6,458	0
080	Physical Therapy			0	5,850	387,881	13,089	406,820	103,047	68,678	1,931	1,682	30,755	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,886	250,939	13,677	270,501	68,517	45,665	1,284	1,119	20,450	0
083	Speech Pathology			0	1,923	110,138	4,468	116,529	29,517	19,672	553	482	8,810	0
085	Pharmacy			0	1,537	240,736	3,571	245,844	62,272	41,503	1,167	1,017	18,586	0
090	Laboratory			0	0	22,653	0	22,653	5,738	3,824	108	94	1,713	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30,923	0	30,923	7,833	5,220	147	128	2,338	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			3,238,475	658,175	737,024	292,969	4,926,643	1,247,908	831,699	23,386	20,372	372,451	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	628	14,488	1,263	16,379	4,149	2,765	78	68	1,238	0
145	Other Nonreimbursable			0	0	33,512	0	33,512	8,489	5,657	159	139	2,533	0
	<b>SUBTOTAL</b>	\$ 1,582,771		\$ 3,280,861	\$ 675,060	\$ 1,961,230	\$ 331,504	\$ 6,248,655	\$ 1,582,771					
	Total Administrative Costs							\$ 1,582,771		\$ 1,054,877	\$ 29,662	\$ 25,838	\$ 472,394	\$ -
	Unit Cost Multiplier							0.25329789						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 58,200	\$ 29,789	\$ 35,296	\$ 123,285							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,954,711						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GOLDEN LIVINGCENTER - PETALUMA

Provider NPI:  
1235185752

OSHPD Facility Number:  
206492251

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 4)	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	369									
010	Housekeeping	205	205								
060	Laundry and Linen	694	694	694							
065	Dietary	2,348	2,348	2,348							
155	Social Services	134	134	134							
160	Activities	1,195	1,195	1,195							
165	Administration	1,969	1,969	1,969							
166	Medical Records	235	235	235							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	154	154	154						93,421	93,421
077	Specialized Support Surfaces									85,429	85,429
080	Physical Therapy	815	815	815	1,010					406,820	406,820
081	Respiratory Therapy									0	0
082	Occupational Therapy	854	854	854						270,501	270,501
083	Speech Pathology	279	279	279						116,529	116,529
085	Pharmacy	223	223	223						245,844	245,844
090	Laboratory									22,653	22,653
095	Home Health Services									0	0
100	Other Ancillary Services									30,923	30,923
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	13,926	13,926	13,926	303,388	98,541	3,275,919	3,275,919	3,275,919	4,926,643	4,926,643
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	78	78	78	390					16,379	16,379
145	Other Nonreimbursable									33,512	33,512
	<b>TOTAL STATISTICS</b>	<b>23,478</b>	<b>23,109</b>	<b>22,904</b>	<b>304,788</b>	<b>98,541</b>	<b>3,275,919</b>	<b>3,275,919</b>	<b>3,275,919</b>	<b>6,248,655</b>	<b>6,248,655</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 66,356 0.02025569	\$ 78,933 0.024094918			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 51,837 2.24315202	\$ 106,479 4.64891924	\$ 70,336 0.23077056	\$ 377,490 3.83078702	\$ 924 0.00028192	\$ 8,236 0.00251411	\$ 105,534 0.03221508	\$ 13,570 0.00217175	\$ 44,630 0.00714228
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 288,473 12.48314510	\$ 23,654 1.03274733	\$ 35,828 0.11755066	\$ 285,183 2.89405745	\$ 6,167 0.00188257	\$ 39,054 0.01192169	\$ - 0.00000000	\$ 26,613 0.00425896	\$ 3,176 0.00050831
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 366,800 15.62313655	\$ 5,765 0.24946719	\$ 3,254 0.14206618	\$ 11,114 0.03646528	\$ 37,602 0.38159188	\$ 2,146 0.00065507	\$ 19,138 0.00584188	\$ - 0.00000000	\$ 31,533 0.00504635	\$ 3,763 0.00060228

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - PETALUMA

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

Provider NPI:  
1235185752

OSHPD Facility Number:  
206492251

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	\$ 41,398	0	41,398	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,439	0	10,439	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	288,473	0	288,473	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 340,310	\$ 0	\$ 340,310	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	106,019	0	106,019	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	21,095	0	21,095	(Sch 4)
010		Housekeeping - Total	6300	\$ 127,114	\$ 0	\$ 127,114	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	65,165	0	65,165	(Sch 5)
025		Depreciation: Equipment	7140	36,309	0	36,309	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	236,532	0	236,532	(Sch 5)
040		Property Taxes	7300	28,794	0	28,794	(Sch 5)
045		Property Insurance	7400	44,517	0	44,517	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 878,741	\$ 0	\$ 878,741	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	65,553	0	65,553	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,448	0	26,448	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 92,001	\$ 0	\$ 92,001	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 285,740	\$ 0	\$ 285,740	(Sch 3)
065	.20-.39	Fringe Benefits	6500	75,567	0	75,567	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	253,448	0	253,448	(Sch 4)
065		Dietary - Total	6500	\$ 614,755	\$ 0	\$ 614,755	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 33,999	\$ 0	\$ 33,999	(Sch 2)
075	.20-.39	Fringe Benefits	8100	8,387	0	8,387	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	45,426	0	45,426	(Sch 4)
075		Patient Supplies - Total	8100	\$ 87,812	\$ 0	\$ 87,812	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	85,429	0	85,429	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 85,429	\$ 0	\$ 85,429	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - PETALUMA

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

Provider NPI:  
1235185752

OSHPD Facility Number:  
206492251

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	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	376,747	0	376,747	(Sch 4)
080		Physical Therapy - Total	8200	\$ 376,747	\$ 0	\$ 376,747	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	239,396	0	239,396	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 239,396	\$ 0	\$ 239,396	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	106,367	0	106,367	(Sch 4)
083		Speech Pathology - Total	8280	\$ 106,367	\$ 0	\$ 106,367	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	237,722	0	237,722	(Sch 4)
085		Pharmacy - Total	8300	\$ 237,722	\$ 0	\$ 237,722	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	22,653	0	22,653	(Sch 4)
090		Laboratory - Total	8400	\$ 22,653	\$ 0	\$ 22,653	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		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	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	30,923	0	30,923	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 30,923	\$ 0	\$ 30,923	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - PETALUMA

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

Provider NPI:  
1235185752

OSHPD Facility Number:  
206492251

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	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		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	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,187,049	\$ 0	\$ 1,187,049	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,498,396	\$ 0	\$ 2,498,396	(Sch 2)
105	.20-.39	Fringe Benefits	6110	594,790	0	594,790	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	182,733	0	182,733	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,275,919	\$ 0	\$ 3,275,919	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		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	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		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	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		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	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		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	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - PETALUMA

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

Provider NPI:  
1235185752

OSHPD Facility Number:  
206492251

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
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		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
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		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
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		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 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		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 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	13,388	0	13,388 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 13,388	\$ 0	\$ 13,388
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	33,512	0	33,512 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 33,512	\$ 0	\$ 33,512
146		<b>Subtotal 105 - 145</b>		\$ 3,322,819	\$ 0	\$ 3,322,819
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 57,293	\$ 0	\$ 57,293 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,063	0	9,063 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,356	0	4,356 (Sch 4)
155		Social Services - Total	6600	\$ 70,712	\$ 0	\$ 70,712

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - PETALUMA

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

Provider NPI:  
1235185752

OSHPD Facility Number:  
206492251

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	\$ 58,622	\$ 0	\$ 58,622	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,311	0	20,311	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	22,903	0	22,903	(Sch 4)
160		Activities - Total	6700	\$ 101,836	\$ 0	\$ 101,836	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 282,571	\$ 0	\$ 282,571	(Sch 6)
165	.20-.39	Fringe Benefits	6900	110,583	0	110,583	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	743,518	(126,312)	617,206	(Sch 6)
165		Administration - Total	6900	\$ 1,136,672	\$ (126,312)	\$ 1,010,360	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 34,315	\$ 0	\$ 34,315	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,695	0	8,695	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 43,010	\$ 0	\$ 43,010	
167		CDPH Licensing Fees	6900	\$ 29,662	\$ 0	\$ 29,662	(Sch 6)
168		Professional Liability Insurance	6900	\$ 25,838	\$ 0	\$ 25,838	(Sch 6)
169		Quality Assurance Fees	6900	\$ 472,394	\$ 0	\$ 472,394	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 83,976	\$ 0	\$ 83,976	(Sch 3)
170	.20-.39	Fringe Benefits	6800	21,558	0	21,558	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 105,534	\$ 0	\$ 105,534	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,985,658	\$ (126,312)	\$ 1,859,346	
200		<b>Total</b>		\$ 8,081,023	\$ (126,312)	\$ 7,954,711	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 263,367	
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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 - PETALUMA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1235185752		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>MEMORANDUM ADJUSTMENT</u></b>										
1	N/A			8	210	N/A	Total Facility Group Insurance To include group health insurance expense in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$263,367	\$263,367

Provider Name							Fiscal Period		Provider NPI		Adjustments			
GOLDEN LIVINGCENTER - PETALUMA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1235185752		7			
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	\$743,518						
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					(\$18,133)		
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					(108,179) (\$126,312)	\$617,206	

Provider Name							Fiscal Period		Provider NPI		Adjustments
GOLDEN LIVINGCENTER - PETALUMA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1235185752		7
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
4	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	304,221	(833)	303,388	
	10.7	140	4	7	140	N/A	Beauty and Barber	163	227	390	
	10.7	175	4	7	N/A	N/A	Total Statistic	305,394	(606)	304,788	
							To adjust laundry and linen pounds statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
GOLDEN LIVINGCENTER - PETALUMA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1235185752		7
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>											
5	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through July 31, 2013 Report Date: August 9, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541		25,666	(24,106)	1,560
6	N/A			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's schedule of Medi-Cal Managed Care patients. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304		0	22,142	22,142

Provider Name							Fiscal Period			Provider NPI		Adjustments	
GOLDEN LIVINGCENTER - PETALUMA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1235185752		7	
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report										
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No							
<b><u>ADJUSTMENT TO OTHER MATTERS</u></b>													
7	N/A			1	14	N/A	Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed for contract drugs that are separately billable. 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				\$0	\$2,496	\$2,496