

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN CROSS HEALTHCARE OF FRESNO
FRESNO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1235208349**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section—Burbank
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Allen Dervi
Auditor: Tina Ho**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 22, 2013

Gretta Bernabe
Finance Officer
JPH Consulting, Inc.
1101 Crenshaw Boulevard
Los Angeles, CA 90019

GOLDEN CROSS HEALTHCARE OF FRESNO
NATIONAL PROVIDER IDENTIFIER (NPI) 1235208349
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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 that include a summary of the total due the State in the amount of \$216,582, which resulted from Medi-Cal overpayments

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLDEN CROSS HEALTHCARE OF FRESNO

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

Provider NPI:
1235208349

OSHPD Facility No.:
206100751

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	\$ 1,811,546	\$ 67.38
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 521,633	\$ 19.40
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 518,319	\$ 19.28
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 262,223	\$ 9.75
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,297	\$ 0.68
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,732	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 72,698	\$ 2.70
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 345,876	\$ 12.86
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 335,908	\$ 12.49
11	Cost of Routine Service/Audited Total Costs	\$ 4,026,922	\$ 3,904,230	\$ 145.22
12	Total Patient Days (Adj)	26,885	26,885	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 149.78	\$ 145.22	
14	Overpayments (Adjs 26-28)	\$ 0	\$ 216,582	
15	Medi-Cal Days (Adj 25)	24,884	23,835	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
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 CROSS HEALTHCARE OF FRESNO

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

Provider NPI:
1235208349

OSHPD Facility No.:
206100751

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	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
GOLDEN CROSS HEALTHCARE OF FRESNO

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

Provider NPI:
1235208349

OSHPD Facility No.:
206100751

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 35,660	\$ 35,660		
160	Activities	51,603		\$ 51,603	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,724,283	35,660	51,603	1,811,546
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	\$ 1,811,546	\$ 35,660	\$ 51,603	\$ 1,811,546

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN CROSS HEALTHCARE OF FRESNO

Provider NPI:
1235208349

OSHPD Facility Number:
206100751

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	\$ 39,839	\$ 39,839										
010	Housekeeping	125,461	-	\$ 125,461									
060	Laundry and Linen	63,068	2,346	7,389	\$ 72,803								
065	Dietary	214,517	6,188	19,489	0	\$ 240,194							
155	Social Services	N/A	1,231	3,877	0	0	\$ 5,108						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	3,842	12,100	0	0	0	0		\$ 15,942	\$ 15,942		
166	Medical Records	33,621	0	0	0	0	0	0		33,621		\$ 33,621	
170	Inservice Education - Nursing	55,802	0	0	0	0	0	0	\$ 55,802				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	64	134	\$ 198
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	4	5
080	Physical Therapy		847	2,667	0	0	0	0	0	3,513	127	268	3,908
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		422	1,327	0	0	0	0	0	1,749	34	71	1,853
083	Speech Pathology		422	1,327	0	0	0	0	0	1,749	34	72	1,855
085	Pharmacy		0	0	0	0	0	0	0	0	425	897	1,323
090	Laboratory		0	0	0	0	0	0	0	0	25	52	77
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		239	752	0	0	0	0	0	991	147	311	1,449
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		24,303	76,534	72,803	240,194	5,108	0	55,802	474,743	15,082	31,807	521,633 *
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	0	0	0	0	0	0	0	2	5	7
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 532,308	\$ 39,839	\$ 125,461	\$ 72,803	\$ 240,194	\$ 5,108	\$ -	\$ 55,802	\$ 482,745	\$ 15,942	\$ 33,621	\$ 532,308

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN CROSS HEALTHCARE OF FRESNO

Provider NPI:
1235208349

OSHPD Facility Number:
206100751

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	\$ 154,624	\$ 154,624										
010	Housekeeping	22,698	0	\$ 22,698									
060	Laundry and Linen	10,396	9,107	1,337	\$ 20,839								
065	Dietary	200,782	24,019	3,526	0	\$ 228,327							
155	Social Services	0	4,778	701	0	0	\$ 5,479						
160	Activities	1,263	0	0	0	0	0	\$ 1,263					
165	Administration	N/A	14,912	2,189	0	0	0	0	\$ 17,101	\$ 17,101			
166	Medical Records	0	0	0	0	0	0	0	0	0	\$ -		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	12,862	0	0	0	0	0	0	0	12,862	68	0	\$ 12,930
077	Specialized Support Surfaces	345	0	0	0	0	0	0	0	345	2	0	347
080	Physical Therapy	12,027	3,286	482	0	0	0	0	0	15,796	136	0	15,932
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,636	240	0	0	0	0	0	1,876	36	0	1,912
083	Speech Pathology	94	1,636	240	0	0	0	0	0	1,970	36	0	2,007
085	Pharmacy	85,820	0	0	0	0	0	0	0	85,820	456	0	86,276
090	Laboratory	4,971	0	0	0	0	0	0	0	4,971	26	0	4,997
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	25,913	927	136	0	0	0	0	0	26,976	158	0	27,134
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	138,062	94,324	13,846	20,839	228,327	5,479	1,263	0	502,140	16,179	0	518,319 *
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	480	0	0	0	0	0	0	0	480	3	0	483
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 670,337	\$ 154,624	\$ 22,698	\$ 20,839	\$ 228,327	\$ 5,479	\$ 1,263	\$ -	\$ 653,236	\$ 17,101	\$ -	\$ 670,337

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN CROSS HEALTHCARE OF FRESNO

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

Provider NPI:
1235208349

OSHPD Facility Number:
206100751

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 277,077	93%							
	Property Tax (line 40)	19,333	7%	\$ 296,410						
005	Plant Operations and Maintenance			18,233	\$ 18,233					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			16,383	1,074	0	\$ 17,457			
065	Dietary			43,211	2,832	0	0	\$ 46,043		
155	Social Services			8,595	563	0	0	0	\$ 9,159	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			26,828	1,758	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,913	388	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,943	193	0	0	0	0	0
083	Speech Pathology			2,943	193	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			1,667	109	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			169,693	11,122	0	17,457	46,043	9,159	0
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 296,410	100%	\$ 296,410	\$ 18,233	\$ -	\$ 17,457	\$ 46,043	\$ 9,159	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN CROSS HEALTHCARE OF FRESNO

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

Provider NPI:
1235208349

OSHPD Facility Number:
206100751

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 277,077	93%							
	Property Tax (line 40)	19,333	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 28,586	\$ 28,586				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	114	0	\$ 114	\$ 107	\$ 7
077	Specialized Support Surfaces			0	0	3	0	3	3	0
080	Physical Therapy			0	6,300	228	0	6,528	6,102	426
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,136	60	0	3,196	2,988	208
083	Speech Pathology			0	3,136	61	0	3,197	2,989	209
085	Pharmacy			0	0	763	0	763	713	50
090	Laboratory			0	0	44	0	44	41	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,776	264	0	2,041	1,908	133
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	253,475	27,044	0	280,519	262,223	18,297
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	0	4	0	4	4	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 296,410	100%	\$ -	\$ 267,824	\$ 28,586	\$ -	\$ 296,410	\$ 277,077	\$ 19,333

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN CROSS HEALTHCARE OF FRESNO

Provider NPI:
1235208349

OSHPD Facility Number:
206100751

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. 43% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 9% of Total	Quality Assur. Fees 45% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,113												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	349,948												
	Total Costs Allocable as Administration	355,061	43%											
167	CDPH Licensing Fees	18,743	2%											
168	Professional Liability Insurance	76,843	9%											
169	Quality Assurance Fees	365,597	45%											
174	Caregiver Training	0	0%											
	Total	816,244	100%						\$ 816,244					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 12,862	\$ -	\$ 12,862	3,265	\$ 1,420	\$ 75	\$ 307	\$ 1,462	\$ -
077	Specialized Support Surfaces			0	0	345	0	345	88	38	2	8	39	0
080	Physical Therapy			0	3,513	15,796	6,300	25,609	6,501	2,828	149	612	2,912	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,749	1,876	3,136	6,761	1,716	747	39	162	769	0
083	Speech Pathology			0	1,749	1,970	3,136	6,855	1,740	757	40	164	779	0
085	Pharmacy			0	0	85,820	0	85,820	21,786	9,477	500	2,051	9,758	0
090	Laboratory			0	0	4,971	0	4,971	1,262	549	29	119	565	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	991	26,976	1,776	29,742	7,550	3,284	173	711	3,382	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			1,811,546	474,743	502,140	253,475	3,041,904	772,213	335,908	17,732	72,698	345,876	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	0	480	0	480	122	53	3	11	55	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 816,244		\$ 1,811,546	\$ 482,745	\$ 653,236	\$ 267,824	\$ 3,215,351	\$ 816,244					
	Total Administrative Costs							\$ 816,244		\$ 355,061	\$ 18,743	\$ 76,843	\$ 365,597	\$ -
	Unit Cost Multiplier							0.25385848						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 49,563	\$ 17,101	\$ 28,586	\$ 95,250							
	TOTAL FACILITY COSTS							\$ 4,126,845						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN CROSS HEALTHCARE OF FRESNO

Provider NPI:
1235208349

OSHPD Facility Number:
206100751

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 22)	Plant Ops (SQ FT) 5 (Adj 22)	Hskpng (SQ FT) 10 (Adj 22)	Laundry (LBS) 60 (Adj 23)	Dietary (MEALS) 65 (Adj 24)	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	700									
010	Housekeeping										
060	Laundry and Linen	629	629	629							
065	Dietary	1,659	1,659	1,659							
155	Social Services	330	330	330							
160	Activities										
165	Administration	1,030	1,030	1,030							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									12,862	12,862
077	Specialized Support Surfaces									345	345
080	Physical Therapy	227	227	227						25,609	25,609
081	Respiratory Therapy									0	0
082	Occupational Therapy	113	113	113						6,761	6,761
083	Speech Pathology	113	113	113						6,855	6,855
085	Pharmacy									85,820	85,820
090	Laboratory									4,971	4,971
095	Home Health Services									0	0
100	Other Ancillary Services	64	64	64						29,742	29,742
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,515	6,515	6,515	538,558	79,509	1,862,345	1,862,345	1,862,345	3,041,904	3,041,904
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
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									480	480
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,380	10,680	10,680	538,558	79,509	1,862,345	1,862,345	1,862,345	3,215,351	3,215,351
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 35,660 0.019147902	\$ 51,603 0.027708615			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 39,839 3.73024345	\$ 125,461 11.74728464	\$ 72,803 0.13518203	\$ 240,194 3.02096894	\$ 5,108 0.00274256	\$ - 0.00000000	\$ 55,802 0.02996330	\$ 15,942 0.00495805	\$ 33,621 0.01045640
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 154,624 14.47790262	\$ 22,698 2.12528090	\$ 20,839 0.03869482	\$ 228,327 2.87170863	\$ 5,479 0.00294202	\$ 1,263 0.00067818	\$ - 0.00000000	\$ 17,101 0.00531864	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 296,410 26.04657294	\$ 18,233 1.70717238	\$ - 0.00000000	\$ 17,457 0.03241453	\$ 46,043 0.57909750	\$ 9,159 0.00491785	\$ - 0.00000000	\$ - 0.00000000	\$ 28,586 0.00889059	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN CROSS HEALTHCARE OF FRESNO

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

Provider NPI:
1235208349

OSHPD Facility Number:
206100751

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	\$ 30,236	\$ 0	\$ 30,236	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,603	0	9,603	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	165,981	(11,357)	154,624	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 205,820	\$ (11,357)	\$ 194,463	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 104,469	\$ 0	\$ 104,469	(Sch 3)
010	.20-.39	Fringe Benefits	6300	20,992	0	20,992	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,698	0	22,698	(Sch 4)
010		Housekeeping - Total	6300	\$ 148,159	\$ 0	\$ 148,159	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,527	0	2,527	(Sch 5)
025		Depreciation: Equipment	7140	2,313	0	2,313	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,702	(1,702)	0	(Sch 5)
035		Leases and Rentals	7200	264,000	8,237	272,237	(Sch 5)
040		Property Taxes	7300	19,333	0	19,333	(Sch 5)
045		Property Insurance	7400	5,113	0	5,113	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 648,967	\$ (4,822)	\$ 644,145	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 53,293	\$ 0	\$ 53,293	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,775	0	9,775	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,144	(748)	10,396	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 74,212	\$ (748)	\$ 73,464	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 179,131	\$ 0	\$ 179,131	(Sch 3)
065	.20-.39	Fringe Benefits	6500	35,386	0	35,386	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	204,876	(4,094)	200,782	(Sch 4)
065		Dietary - Total	6500	\$ 419,393	\$ (4,094)	\$ 415,299	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		12,862	12,862	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 12,862	\$ 12,862	
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	345	0	345	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 345	\$ 0	\$ 345	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN CROSS HEALTHCARE OF FRESNO

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

Provider NPI:
1235208349

OSHPD Facility Number:
206100751

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	12,027	0	12,027	(Sch 4)
080		Physical Therapy - Total	8200	\$ 12,027	\$ 0	\$ 12,027	
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		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
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	94	0	94	(Sch 4)
083		Speech Pathology - Total	8280	\$ 94	\$ 0	\$ 94	
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	56,856	28,964	85,820	(Sch 4)
085		Pharmacy - Total	8300	\$ 56,856	\$ 28,964	\$ 85,820	
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	3,471	1,500	4,971	(Sch 4)
090		Laboratory - Total	8400	\$ 3,471	\$ 1,500	\$ 4,971	
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	23,658	2,255	25,913	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 23,658	\$ 2,255	\$ 25,913	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN CROSS HEALTHCARE OF FRESNO

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

Provider NPI:
1235208349

OSHPD Facility Number:
206100751

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		\$ 96,451	\$ 45,581	\$ 142,032	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,395,130	\$ 0	\$ 1,395,130	(Sch 2)
105	.20-.39	Fringe Benefits	6110	329,153	0	329,153	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	201,901	(63,839)	138,062	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,926,184	\$ (63,839)	\$ 1,862,345	
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 CROSS HEALTHCARE OF FRESNO

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

Provider NPI:
1235208349

OSHPD Facility Number:
206100751

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)
		Other Nonreimbursable				
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	480	0	480 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 480	\$ 0	\$ 480
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		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,926,664	\$ (63,839)	\$ 1,862,825
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 27,380	\$ 0	\$ 27,380 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,280	0	8,280 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 35,660	\$ 0	\$ 35,660

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN CROSS HEALTHCARE OF FRESNO

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

Provider NPI:
1235208349

OSHPD Facility Number:
206100751

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	\$ 45,013	\$ 0	\$ 45,013	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,590	0	6,590	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,263	0	1,263	(Sch 4)
160		Activities - Total	6700	\$ 52,866	\$ 0	\$ 52,866	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 144,258	\$ (4,244)	\$ 140,014	(Sch 6)
165	.20-.39	Fringe Benefits	6900	36,519	(137)	36,382	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	203,280	(29,728)	173,552	(Sch 6)
165		Administration - Total	6900	\$ 384,057	\$ (34,109)	\$ 349,948	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 29,750	\$ 0	\$ 29,750	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,871	0	3,871	(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	\$ 33,621	\$ 0	\$ 33,621	
167		CDPH Licensing Fees	6900	\$	\$ 18,743	\$ 18,743	(Sch 6)
168		Professional Liability Insurance	6900	\$ 87,225	\$ (10,382)	\$ 76,843	(Sch 6)
169		Quality Assurance Fees	6900	\$ 365,597	\$ 0	\$ 365,597	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 47,533	\$ 0	\$ 47,533	(Sch 3)
170	.20-.39	Fringe Benefits	6800	8,269	0	8,269	(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	\$ 55,802	\$ 0	\$ 55,802	
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	
		Subtotal 155 - 174		\$ 1,014,828	\$ (25,748)	\$ 989,080	
200		Total		\$ 4,180,515	\$ (53,670)	\$ 4,126,845	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 27,764	
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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 CROSS HEALTHCARE OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1235208349		28
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230	\$0	\$27,764	\$27,764	

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN CROSS HEALTHCARE OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235208349		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$264,000	\$8,237	\$272,237
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	204,876	(1,851)	203,025 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	203,280	(6,386)	196,894 *
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Sections 52000(e) and 52501			
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$196,894	(\$18,743)	\$178,151 *
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	0	18,743	18,743
							To reclassify facility license fees to the facility licensing fees cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, Sections 52000 and 52506			
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$201,901	(\$18,000)	\$183,901 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 178,151	18,000	196,151 *
							To reclassify medical director fees to the Administration cost center.			
							42 CFR 483.75(i)(2), 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							CCR, Title 22, 52000(b)			
5	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$0	\$12,264	\$12,264 *
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 183,901	(12,264)	171,637 *
							To reclassify oxygen expense to the appropriate cost center for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
							CCR, Title 22, Section 51511(c)			

Provider Name							Fiscal Period	Provider NPI	Adjustments		
GOLDEN CROSS HEALTHCARE OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235208349	28		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
6	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$56,856	\$22,128	\$78,984 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor *	171,637	(22,128)	149,509 *	
							To reclassify pharmacy expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				
7	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor *	\$12,264	\$598	\$12,862	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor *	149,509	(598)	148,911 *	
							To reclassify oxygen expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511(c)				
8	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$23,658	\$2,735	\$26,393 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor *	148,911	(2,735)	146,176 *	
							To reclassify x-ray expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511(c)				
9	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	\$3,471	\$1,500	\$4,971	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor *	146,176	(1,500)	144,676 *	
							To reclassify laboratory expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8 CCR, Title 22, Section 51511(c)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GOLDEN CROSS HEALTHCARE OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235208349		28	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
10	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	*	\$26,393	(\$480)	\$25,913
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	196,151	480	196,631 *
							To correct the provider's reclassification of barber and beauty expense for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
11	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other		\$1,702	(\$1,702)	\$0
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	196,631	1,702	198,333 *
							To reverse the provider's reclassification of old capital related costs - movable equipment per the filed home office cost report for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GOLDEN CROSS HEALTHCARE OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235208349		28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
12	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate prior years' electricity utilities expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304	\$165,981	(\$10,924)	\$155,057 *	
13	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	*	\$155,057	(\$433)	\$154,624
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor		11,144	(748)	10,396
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	*	203,025	(2,243)	200,782
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate prior year expenses. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304	*	198,333	(255)	198,078 *
14	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor To adjust Model Drug expenses to agree with expense applicable to the audit period. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$78,984	\$6,836	\$85,820
15	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate prior year rehabilitation expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304	*	\$144,676	(\$6,614)	\$138,062
16	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages		\$144,258	(\$4,244)	\$140,014
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To eliminate earnings for marketing activities not related to patient care. 42 CFR 413.5, 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3 and 2136.2		36,519	(137)	36,382

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GOLDEN CROSS HEALTHCARE OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235208349		28	
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 COSTS</u>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$198,078		
17							To eliminate marketing expense not related to patient care. 42 CFR 413.5, 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3 and 2136.2			(\$2,450)	
18							To eliminate tax penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2122.1			(2,442)	
19							To adjust reported home office costs to agree with the JPH Consulting, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			(21,815) <u>(\$26,707)</u>	\$171,371 *
20	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust professional liability insurance expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		\$87,225	(\$7,111)	\$80,114 *
21	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$171,371	\$2,181	\$173,552
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify loss control services insurance expense from the Professional Liability Insurance cost center to the Administration cost center and to adjust loss control services insurance expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, 2306 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507	*	80,114	(3,271)	76,843

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN CROSS HEALTHCARE OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235208349		28
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 REPORTED STATISTICS</u>										
22	10.7	005	1	7	005		Plant Operations and Maintenance (Square Feet)	0	700	700
	10.7	060	1-3	7	060		Laundry and Linen	0	629	629
	10.7	065	1-3	7	065		Dietary	0	1,659	1,659
	10.7	080	1-3	7	080		Physical Therapy	0	227	227
	10.7	082	1-3	7	082		Occupational Therapy	0	113	113
	10.7	083	1-3	7	083		Speech Pathology	0	113	113
	10.7	100	1-3	7	100		Other Ancillary Services	0	64	64
	10.7	105	1-3	7	105		Skilled Nursing Care	0	6,515	6,515
	10.7	155	1-3	7	155		Social Services	0	330	330
	10.7	165	1-3	7	165		Administration	0	1,030	1,030
	10.7	175	1	7	N/A		Total Statistics - Square Feet	0	11,380	11,380
	10.7	175	2	7	N/A		Total Statistics - Square Feet	0	10,680	10,680
	10.7	175	3	7	N/A		Total Statistics - Square Feet	0	10,680	10,680
							To include square feet statistics per the prior year audited statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
23	10.7	105	4	7	105		Skilled Nursing Care (Clean, Dry Pounds)	0	538,558	538,558
	10.7	175	4	7	N/A		Total Statistics - Clean, Dry Pounds	0	538,558	538,558
							To include laundry and linen statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
24	10.7	105	5	7	105		Skilled Nursing Care (Number of Patient Meals)	0	79,509	79,509
	10.7	175	5	7	N/A		Total Statistics - Number of Patient Meals	0	79,509	79,509
							To include dietary 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 CROSS HEALTHCARE OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235208349		28
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
25	4.1	5	2	1	15	Medi-Cal Skilled Nursing Care Days - Total	24,884	(1,049)	23,835	
To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 1, 2013 Report Date: February 1, 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										

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN CROSS HEALTHCARE OF FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1235208349		28
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 OTHER MATTERS</u>												
26	Not Reported			1	14		Overpayments To recover overpayments for overstated Medi-Cal patient days related to bedhold. 42 CFR 433.139, 413.20 and 413.24 CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51535.1(b)	\$0	\$603	\$603 *		
27	Not Reported			1	14		Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	* \$603	\$207,828	\$208,431 *		
28	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	* \$208,431	\$8,151	\$216,582		

*Balance carried forward from prior/to subsequent adjustments