

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - FRESNO
FRESNO, CALIFORNIA
NATIONAL PROVIDER NUMBER: 1477509180**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Linda King
Auditor: Kathryn Rodrigues**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 13, 2013

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

GOLDEN LIVINGCENTER - FRESNO
NATIONAL PROVIDER IDENTIFIER (NPI) 1477509180
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$18,854, 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.

Greg LeRoy
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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 - FRESNO

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

Provider NPI:
1477509180

OSHPD Facility No.:
206100685

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	\$ 6,039,528	\$ 86.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,310,932	\$ 18.83
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,348,881	\$ 19.37
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,253,094	\$ 17.99
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 63,509	\$ 0.91
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 40,691	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 145,720	\$ 2.09
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 23,209	\$ 0.33
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 709,166	\$ 10.18
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,717,214	\$ 24.66
11	Cost of Routine Service/Audited Total Costs	\$ 12,665,632.00	\$ 12,651,944	\$ 181.69
12	Total Patient Days (Adj)	69,636	69,636	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 181.88	\$ 181.69	
14	Overpayments (Adj 3)	\$ 0	\$ (18,854)	
15	Medi-Cal Days (Adj 1)	54,553	51,343	
16	Medi-Cal Managed Care Days (Adj 2)		29	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLDEN LIVINGCENTER - FRESNO

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

Provider NPI:
1477509180

OSHPD Facility No.:
206100685

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - FRESNO

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

Provider NPI:
1477509180

OSHPD Facility No.:
206100685

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 137,394	\$ 137,394		
160	Activities	144,131		\$ 144,131	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	33,208	0	0	33,208
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	5,758,003	137,394	144,131	6,039,528 *
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	\$ 6,072,736	\$ 137,394	\$ 144,131	\$ 6,072,736

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - FRESNO

Provider NPI:
1477509180

OSHPD Facility Number:
206100685

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	\$ 101,354	\$ 101,354										
010	Housekeeping	269,684	711	\$ 270,395									
060	Laundry and Linen	165,080	1,935	5,200	\$ 172,215								
065	Dietary	629,689	10,940	29,391	0	\$ 670,020							
155	Social Services	N/A	1,231	3,308	0	0	\$ 4,540						
160	Activities	N/A	2,341	6,290	0	0	0	\$ 8,631					
165	Administration	N/A	5,448	14,638	0	0	0	0		\$ 20,086	\$ 20,086		
166	Medical Records	116,278	1,007	2,706	0	0	0	0		119,991		\$ 119,991	
170	Inservice Education - Nursing	79,920	0	0	0	0	0	0	\$ 79,920				
ANCILLARY SERVICES													
075	Patient Supplies		279	750	0	0	0	0	0	1,029	156	929	\$ 2,114
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	37	221	258
080	Physical Therapy		1,692	4,546	407	0	0	0	0	6,645	2,078	12,413	21,136
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	1	1
082	Occupational Therapy		1,811	4,866	0	0	0	0	0	6,678	1,333	7,961	15,972
083	Speech Pathology		0	0	0	0	0	0	0	0	482	2,881	3,363
085	Pharmacy		0	0	0	0	0	0	0	0	751	4,489	5,240
090	Laboratory		0	0	0	0	0	0	0	0	47	280	327
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	94	559	653
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		73,680	197,956	171,320	670,020	4,540	8,631	79,920	1,206,067	15,037	89,828	1,310,932 *
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		277	744	488	0	0	0	0	1,509	22	130	1,661
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	50	299	349
	TOTAL	\$ 1,362,005	\$ 101,354	\$ 270,395	\$ 172,215	\$ 670,020	\$ 4,540	\$ 8,631	\$ 79,920	\$ 1,221,928	\$ 20,086	\$ 119,991	\$ 1,362,005

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN LIVINGCENTER - FRESNO

Provider NPI:
1477509180

OSHPD Facility Number:
206100685

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	\$ 364,317	\$ 364,317										
010	Housekeeping	51,348	2,556	\$ 53,904									
060	Laundry and Linen	68,701	6,957	1,037	\$ 76,695								
065	Dietary	487,868	39,323	5,859	0	\$ 533,050							
155	Social Services	1,427	4,426	660	0	0	\$ 6,513						
160	Activities	10,193	8,415	1,254	0	0	0	\$ 19,862					
165	Administration	N/A	19,584	2,918	0	0	0	0		\$ 22,502	\$ 22,502		
166	Medical Records	12,090	3,620	539	0	0	0	0		16,249		\$ 16,249	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	62,239	1,004	150	0	0	0	0	0	63,392	174	126	\$ 63,692
077	Specialized Support Surfaces	24,118	0	0	0	0	0	0	0	24,118	41	30	24,189
080	Physical Therapy	1,318,975	6,082	906	181	0	0	0	0	1,326,144	2,328	1,681	1,330,153
081	Respiratory Therapy	70	0	0	0	0	0	0	0	70	0	0	70
082	Occupational Therapy	830,593	6,511	970	0	0	0	0	0	838,074	1,493	1,078	840,645
083	Speech Pathology	314,755	0	0	0	0	0	0	0	314,755	540	390	315,685
085	Pharmacy	490,491	0	0	0	0	0	0	0	490,491	842	608	491,941
090	Laboratory	30,563	0	0	0	0	0	0	0	30,563	52	38	30,653
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	61,109	0	0	0	0	0	0	0	61,109	105	76	61,290
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	379,843	264,844	39,463	76,296	533,050	6,513	19,862	0	1,319,871	16,846	12,165	1,348,881 *
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	7,460	995	148	218	0	0	0	0	8,821	24	18	8,863
145	Other Nonreimbursable	32,661	0	0	0	0	0	0	0	32,661	56	40	32,758
	TOTAL	\$ 4,548,821	\$ 364,317	\$ 53,904	\$ 76,695	\$ 533,050	\$ 6,513	\$ 19,862	\$ -	\$ 4,510,069	\$ 22,502	\$ 16,249	\$ 4,548,821

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - FRESNO

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

Provider NPI:
1477509180

OSHPD Facility Number:
206100685

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,328,216	95%							
	Property Tax (line 40)	67,316	5%	\$ 1,395,532						
005	Plant Operations and Maintenance			32,448	\$ 32,448					
010	Housekeeping			9,564	228	\$ 9,792				
060	Laundry and Linen			26,029	620	188	\$ 26,837			
065	Dietary			147,124	3,502	1,064	0	\$ 151,691		
155	Social Services			16,561	394	120	0	0	\$ 17,075	
160	Activities			31,485	750	228	0	0	0	\$ 32,463
165	Administration			73,273	1,744	530	0	0	0	0
166	Medical Records			13,544	322	98	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,755	89	27	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			22,756	542	165	63	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			24,360	580	176	0	0	0	0
083	Speech Pathology			0	0	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			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			990,908	23,589	7,169	26,698	151,691	17,075	32,463
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			3,723	89	27	76	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,395,532	100%	\$ 1,395,532	\$ 32,448	\$ 9,792	\$ 26,837	\$ 151,691	\$ 17,075	\$ 32,463

*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - FRESNO

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

Provider NPI:
1477509180

OSHPD Facility Number:
206100685

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,328,216	95%							
	Property Tax (line 40)	67,316	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 75,548	\$ 75,548				
166	Medical Records				13,965		\$ 13,965			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	3,872	585	108	\$ 4,565	\$ 4,345	\$ 220
077	Specialized Support Surfaces			0	0	139	26	165	157	8
080	Physical Therapy			0	23,525	7,815	1,445	32,785	31,204	1,581
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	25,116	5,012	927	31,055	29,557	1,498
083	Speech Pathology			0	0	1,814	335	2,149	2,045	104
085	Pharmacy			0	0	2,826	522	3,349	3,187	162
090	Laboratory			0	0	176	33	209	199	10
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	352	65	417	397	20
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	1,249,592	56,557	10,454	1,316,603	1,253,094	63,509 *
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	3,915	82	15	4,012	3,818	194
145	Other Nonreimbursable			0	0	188	35	223	212	11
	TOTAL	\$ 1,395,532	100%	\$ -	\$ 1,306,020	\$ 75,548	\$ 13,965	\$ 1,395,532	\$ 1,328,216	\$ 67,316

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - FRESNO

Provider NPI:
1477509180

OSHPD Facility Number:
206100685

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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 1% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 22,349												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,271,470												
	Total Costs Allocable as Administration	2,293,819	65%											
167	CDPH Licensing Fees	54,354	2%											
168	Professional Liability Insurance	194,650	6%											
169	Quality Assurance Fees	947,289	27%											
174	Caregiver Training	31,002	1%											
	Total	3,521,114	100%						\$ 3,521,114					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 33,208	\$ 1,029	\$ 63,392	\$ 3,872	\$ 101,501	27,260	\$ 17,758	\$ 421	\$ 1,507	\$ 7,334	\$ 240
077	Specialized Support Surfaces			0	0	24,118	0	24,118	6,477	4,220	100	358	1,743	57
080	Physical Therapy			0	6,645	1,326,144	23,525	1,356,315	364,261	237,297	5,623	20,137	97,998	3,207
081	Respiratory Therapy			0	0	70	0	70	19	12	0	1	5	0
082	Occupational Therapy			0	6,678	838,074	25,116	869,868	233,618	152,190	3,606	12,915	62,850	2,057
083	Speech Pathology			0	0	314,755	0	314,755	84,533	55,069	1,305	4,673	22,742	744
085	Pharmacy			0	0	490,491	0	490,491	131,730	85,815	2,033	7,282	35,439	1,160
090	Laboratory			0	0	30,563	0	30,563	8,208	5,347	127	454	2,208	72
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	61,109	0	61,109	16,412	10,691	253	907	4,415	144
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			6,039,528	1,206,067	1,319,871	1,249,592	9,815,057	2,635,999	1,717,214	40,691	145,720	709,166	23,209
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,509	8,821	3,915	14,245	3,826	2,492	59	211	1,029	34
145	Other Nonreimbursable			0	0	32,661	0	32,661	8,772	5,714	135	485	2,360	77
	SUBTOTAL	\$ 3,521,114		\$ 6,072,736	\$ 1,221,928	\$ 4,510,069	\$ 1,306,020	\$ 13,110,753	\$ 3,521,114					
	Total Administrative Costs							\$ 3,521,114		\$ 2,293,819	\$ 54,354	\$ 194,650	\$ 947,289	\$ 31,002
	Unit Cost Multiplier							0.26856688						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 140,077	\$ 38,752	\$ 89,512	\$ 268,341							
	TOTAL FACILITY COSTS							\$ 16,900,208						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - FRESNO

Provider NPI:
1477509180

OSHPD Facility Number:
206100685

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,011									
010	Housekeeping	298	298								
060	Laundry and Linen	811	811	811							
065	Dietary	4,584	4,584	4,584							
155	Social Services	516	516	516							
160	Activities	981	981	981							
165	Administration	2,283	2,283	2,283							
166	Medical Records	422	422	422							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	117	117	117						101,501	101,501
077	Specialized Support Surfaces									24,118	24,118
080	Physical Therapy	709	709	709	1,634					1,356,315	1,356,315
081	Respiratory Therapy									70	70
082	Occupational Therapy	759	759	759						869,868	869,868
083	Speech Pathology									314,755	314,755
085	Pharmacy									490,491	490,491
090	Laboratory									30,563	30,563
095	Home Health Services									0	0
100	Other Ancillary Services									61,109	61,109
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	30,874	30,874	30,874	687,819	208,908	6,137,846	6,137,846	6,137,846	9,815,057	9,815,057
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	116	116	116	1,961					14,245	14,245
145	Other Nonreimbursable									32,661	32,661
	TOTAL STATISTICS	43,481	42,470	42,172	691,414	208,908	6,137,846	6,137,846	6,137,846	13,110,753	13,110,753
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 137,394	\$ 144,131			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.022384726	0.023482342			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 101,354	\$ 270,395	\$ 172,215	\$ 670,020	\$ 4,540	\$ 8,631	\$ 79,920	\$ 20,086	\$ 119,991
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.38648458	6.41172276	0.24907703	3.20724904	0.00073965	0.00140620	0.01302086	0.00153205	0.00915209
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 364,317	\$ 53,904	\$ 76,695	\$ 533,050	\$ 6,513	\$ 19,862	\$ -	\$ 22,502	\$ 16,249
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.57821992	1.27820140	0.11092422	2.55160087	0.00106111	0.00323601	0.00000000	0.00171632	0.00123940
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,395,532	\$ 32,448	\$ 9,792	\$ 26,837	\$ 151,691	\$ 17,075	\$ 32,463	\$ -	\$ 75,548	\$ 13,965
	UNIT COST MULTIPLIER (CAPITAL COSTS)	32.09521400	0.76402782	0.23219326	0.03881488	0.72611455	0.00278195	0.00528894	0.00000000	0.00576227	0.00106513

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

GOLDEN LIVINGCENTER - FRESNO

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1477509180

OSHPD Facility Number:

206100685

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	\$ 67,268	\$ 0	\$ 67,268	(Sch 3)
005	.20-.39	Fringe Benefits	6200	34,086	0	34,086	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	364,317	0	364,317	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 465,671	\$ 0	\$ 465,671	
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	269,684	0	269,684	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	51,348	0	51,348	(Sch 4)
010		Housekeeping - Total	6300	\$ 321,032	\$ 0	\$ 321,032	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	184,602	0	184,602	(Sch 5)
025		Depreciation: Equipment	7140	80,715	0	80,715	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,062,899	0	1,062,899	(Sch 5)
040		Property Taxes	7300	67,316	0	67,316	(Sch 5)
045		Property Insurance	7400	22,349	0	22,349	(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		\$ 2,204,584	\$ 0	\$ 2,204,584	
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	165,080	0	165,080	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	68,701	0	68,701	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 233,781	\$ 0	\$ 233,781	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 485,024	\$ 0	\$ 485,024	(Sch 3)
065	.20-.39	Fringe Benefits	6500	144,665	0	144,665	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	487,868	0	487,868	(Sch 4)
065		Dietary - Total	6500	\$ 1,117,557	\$ 0	\$ 1,117,557	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 21,868	\$ 0	\$ 21,868	(Sch 2)
075	.20-.39	Fringe Benefits	8100	11,340	0	11,340	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	62,239	0	62,239	(Sch 4)
075		Patient Supplies - Total	8100	\$ 95,447	\$ 0	\$ 95,447	
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	24,118	0	24,118	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 24,118	\$ 0	\$ 24,118	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

GOLDEN LIVINGCENTER - FRESNO

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1477509180

OSHPD Facility Number:

206100685

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	1,318,975	0	1,318,975	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,318,975	\$ 0	\$ 1,318,975	
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	70	0	70	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 70	\$ 0	\$ 70	
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	830,593	0	830,593	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 830,593	\$ 0	\$ 830,593	
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	314,755	0	314,755	(Sch 4)
083		Speech Pathology - Total	8280	\$ 314,755	\$ 0	\$ 314,755	
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	490,491	0	490,491	(Sch 4)
085		Pharmacy - Total	8300	\$ 490,491	\$ 0	\$ 490,491	
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	30,563	0	30,563	(Sch 4)
090		Laboratory - Total	8400	\$ 30,563	\$ 0	\$ 30,563	
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	61,109	0	61,109	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 61,109	\$ 0	\$ 61,109	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

GOLDEN LIVINGCENTER - FRESNO

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1477509180

OSHPD Facility Number:

206100685

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		\$ 3,166,121	\$ 0	\$ 3,166,121	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,476,724	\$ 0	\$ 4,476,724	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,281,279	0	1,281,279	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	379,843	0	379,843	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 6,137,846	\$ 0	\$ 6,137,846	
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 - FRESNO

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1477509180

OSHPD Facility Number:

206100685

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	7,460	0	7,460 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,460	\$ 0	\$ 7,460
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	32,661	0	32,661 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 32,661	\$ 0	\$ 32,661
146		Subtotal 105 - 145		\$ 6,177,967	\$ 0	\$ 6,177,967
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 106,600	\$ 0	\$ 106,600 (Sch 2)
155	.20-.39	Fringe Benefits	6600	30,794	0	30,794 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,427	0	1,427 (Sch 4)
155		Social Services - Total	6600	\$ 138,821	\$ 0	\$ 138,821

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

GOLDEN LIVINGCENTER - FRESNO

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1477509180

OSHPD Facility Number:

206100685

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	\$ 104,192	\$ 0	\$ 104,192	(Sch 2)
160	.20-.39	Fringe Benefits	6700	39,939	0	39,939	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,193	0	10,193	(Sch 4)
160		Activities - Total	6700	\$ 154,324	\$ 0	\$ 154,324	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 470,584	\$ 0	\$ 470,584	(Sch 6)
165	.20-.39	Fringe Benefits	6900	195,782	0	195,782	(Sch 6)
165	.49	Agency Staff	6900	56,969	0	56,969	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,548,135	0	1,548,135	(Sch 6)
165		Administration - Total	6900	\$ 2,271,470	\$ 0	\$ 2,271,470	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 87,060	\$ 0	\$ 87,060	(Sch 3)
166	.20-.39	Fringe Benefits	6900	29,218	0	29,218	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	12,090	0	12,090	(Sch 4)
166		Medical Records - Total	6900	\$ 128,368	\$ 0	\$ 128,368	
167		CDPH Licensing Fees	6900	\$ 54,354	\$ 0	\$ 54,354	(Sch 6)
168		Professional Liability Insurance	6900	\$ 194,650	\$ 0	\$ 194,650	(Sch 6)
169		Quality Assurance Fees	6900	\$ 947,289	\$ 0	\$ 947,289	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 67,057	\$ 0	\$ 67,057	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,863	0	12,863	(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	\$ 79,920	\$ 0	\$ 79,920	
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	31,002	0	31,002	(Sch 6)
174		Caregiver Training - Total	6900	\$ 31,002	\$ 0	\$ 31,002	
		Subtotal 155 - 174		\$ 4,000,198	\$ 0	\$ 4,000,198	
200		Total		\$ 16,900,208	\$ 0	\$ 16,900,208	

210	0.24	Total Facility Group Health Insurance *	6900		\$	0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
GOLDEN LIVINGCENTER - FRESNO

Provider NPI:
1477509180

OSHPD Facility Number:
206100685

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

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1,2,3&4)	AUDIT ADJ						
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	0							
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN LIVINGCENTER - FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1477509180		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
1	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 28, 2013 Report Date: March 4, 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	54,553	(3,210)	51,343
2	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's schedule of Medi-Cal Managed Care patients. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	29	29

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - FRESNO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1477509180		3
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 OTHER MATTERS</u>												
3	N/A			1	14	N/A	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		\$0	\$18,854	\$18,854	