

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - CLOVIS  
CLOVIS, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1073569000**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Linda King  
Auditor: Christiana Aleru**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 30, 2013

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

GOLDEN LIVINGCENTER - CLOVIS  
NATIONAL PROVIDER IDENTIFIER (NPI) 1073569000  
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 \$219, which resulted from Medi-Cal overpayments

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.

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 - CLOVIS

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

Provider NPI:  
1073569000

OSHPD Facility No.:  
206100694

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,625,311	\$ 82.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 484,525	\$ 24.66
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 357,609	\$ 18.20
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 195,302	\$ 9.94
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 9,837	\$ 0.50
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,300	\$ 0.52
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 36,885	\$ 1.88
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 6,746	\$ 0.34
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 205,973	\$ 10.48
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 532,257	\$ 27.09
11	Cost of Routine Service/Audited Total Costs	\$ 3,467,613.00	\$ 3,464,743	\$ 176.37
12	Total Patient Days (Adj )	19,645	19,645	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 176.51	\$ 176.37	
14	Overpayments (Adj 2)	\$ 0	\$ (219)	
15	Medi-Cal Days (Adj 1)	14,324	12,741	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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 - CLOVIS

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

**Provider NPI:**  
1073569000

**OSHPD Facility No.:**  
206100694

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )	\$	\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:  
1073569000

OSHPD Facility No.:  
206100694

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 42,851	\$ 42,851		
160	Activities	64,872		\$ 64,872	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	6,910	0	0	6,910
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,517,588	42,851	64,872	1,625,311
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
<b>TOTAL</b>		<b>\$ 1,632,221</b>	<b>\$ 42,851</b>	<b>\$ 64,872</b>	<b>\$ 1,632,221</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GOLDEN LIVINGCENTER - CLOVIS

Provider NPI:  
1073569000

OSHPD Facility Number:  
206100694

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 46,650	\$ 46,650										
010	Housekeeping	74,086	418	\$ 74,504									
060	Laundry and Linen	45,486	1,106	1,783	\$ 48,375								
065	Dietary	222,683	6,235	10,047	0	\$ 238,965							
155	Social Services	N/A	245	396	0	0	\$ 641						
160	Activities	N/A	905	1,458	0	0	0	\$ 2,363					
165	Administration	N/A	2,125	3,424	0	0	0	0		\$ 5,548	\$ 5,548		
166	Medical Records	34,854	374	602	0	0	0	0		35,830		\$ 35,830	
170	Inservice Education - Nursing	74,692	0	0	0	0	0	0	\$ 74,692				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		183	295	0	0	0	0	0	478	28	184	\$ 690
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		564	909	393	0	0	0	0	1,867	473	3,056	5,396
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		278	449	0	0	0	0	0	727	294	1,899	2,920
083	Speech Pathology		114	183	0	0	0	0	0	297	182	1,175	1,653
085	Pharmacy		0	0	0	0	0	0	0	0	197	1,271	1,468
090	Laboratory		0	0	0	0	0	0	0	0	16	102	117
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	35	224	258
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		33,715	54,333	47,903	238,965	641	2,363	74,692	452,611	4,279	27,635	484,525 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		388	626	79	0	0	0	0	1,093	13	82	1,187
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	32	204	236
	<b>TOTAL</b>	<b>\$ 498,451</b>	<b>\$ 46,650</b>	<b>\$ 74,504</b>	<b>\$ 48,375</b>	<b>\$ 238,965</b>	<b>\$ 641</b>	<b>\$ 2,363</b>	<b>\$ 74,692</b>	<b>\$ 457,073</b>	<b>\$ 5,548</b>	<b>\$ 35,830</b>	<b>\$ 498,451</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
GOLDEN LIVINGCENTER - CLOVIS

Provider NPI:  
1073569000

OSHPD Facility Number:  
206100694

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 102,976	\$ 102,976										
010	Housekeeping	14,701	922	\$ 15,623									
060	Laundry and Linen	23,609	2,442	374	\$ 26,425								
065	Dietary	133,146	13,762	2,107	0	\$ 149,015							
155	Social Services	1,285	542	83	0	0	\$ 1,910						
160	Activities	5,312	1,997	306	0	0	0	\$ 7,615					
165	Administration	N/A	4,690	718	0	0	0	0		\$ 5,408	\$ 5,408		
166	Medical Records	3,175	825	126	0	0	0	0		4,126		\$ 4,126	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	8,724	404	62	0	0	0	0	0	9,190	28	21	\$ 9,239
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	284,020	1,245	191	215	0	0	0	0	285,671	461	352	286,484
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	177,589	615	94	0	0	0	0	0	178,298	287	219	178,803
083	Speech Pathology	110,470	251	38	0	0	0	0	0	110,759	177	135	111,072
085	Pharmacy	120,706	0	0	0	0	0	0	0	120,706	192	146	121,044
090	Laboratory	9,658	0	0	0	0	0	0	0	9,658	15	12	9,685
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	21,230	0	0	0	0	0	0	0	21,230	34	26	21,289
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	79,732	74,424	11,393	26,167	149,015	1,910	7,615	0	350,256	4,171	3,182	357,609 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,833	857	131	43	0	0	0	0	4,864	12	9	4,886
145	Other Nonreimbursable	19,370	0	0	0	0	0	0	0	19,370	31	23	19,424
	<b>TOTAL</b>	<b>\$ 1,119,536</b>	<b>\$ 102,976</b>	<b>\$ 15,623</b>	<b>\$ 26,425</b>	<b>\$ 149,015</b>	<b>\$ 1,910</b>	<b>\$ 7,615</b>	<b>\$ -</b>	<b>\$ 1,110,002</b>	<b>\$ 5,408</b>	<b>\$ 4,126</b>	<b>\$ 1,119,536</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:  
1073569000

OSHPD Facility Number:  
206100694

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 204,640	95%							
	Property Tax (line 40)	10,307	5%	\$ 214,947						
005	Plant Operations and Maintenance			2,486	\$ 2,486					
010	Housekeeping			1,902	22	\$ 1,924				
060	Laundry and Linen			5,038	59	46	\$ 5,143			
065	Dietary			28,395	332	259	0	\$ 28,987		
155	Social Services			1,118	13	10	0	0	\$ 1,141	
160	Activities			4,121	48	38	0	0	0	\$ 4,207
165	Administration			9,676	113	88	0	0	0	0
166	Medical Records			1,702	20	16	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			834	10	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,569	30	23	42	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,268	15	12	0	0	0	0
083	Speech Pathology			517	6	5	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			153,553	1,797	1,403	5,093	28,987	1,141	4,207
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,768	21	16	8	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 214,947</b>	<b>100%</b>	<b>\$ 214,947</b>	<b>\$ 2,486</b>	<b>\$ 1,924</b>	<b>\$ 5,143</b>	<b>\$ 28,987</b>	<b>\$ 1,141</b>	<b>\$ 4,207</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:  
1073569000

OSHPD Facility Number:  
206100694

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 204,640	95%							
	Property Tax (line 40)	10,307	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 9,878	\$ 9,878				
166	Medical Records				1,737		\$ 1,737			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	852	51	9	\$ 911	\$ 867	\$ 44
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,665	842	148	3,655	3,480	175
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,294	523	92	1,910	1,818	92
083	Speech Pathology			0	528	324	57	909	865	44
085	Pharmacy			0	0	350	62	412	392	20
090	Laboratory			0	0	28	5	33	31	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	62	11	72	69	3
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	196,180	7,619	1,340	205,138	195,302	9,837
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,814	23	4	1,840	1,752	88
145	Other Nonreimbursable			0	0	56	10	66	63	3
	<b>TOTAL</b>	\$ 214,947	100%	\$ -	\$ 203,332	\$ 9,878	\$ 1,737	\$ 214,947	\$ 204,640	\$ 10,307

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GOLDEN LIVINGCENTER - CLOVIS

Provider NPI:  
1073569000

OSHPD Facility Number:  
206100694

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. 67% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 1% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 6,225												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	683,876												
	Total Costs Allocable as Administration	690,101	67%											
167	CDPH Licensing Fees	13,354	1%											
168	Professional Liability Insurance	47,823	5%											
169	Quality Assurance Fees	267,055	26%											
174	Caregiver Training	8,746	1%											
	Total	1,027,079	100%						\$ 1,027,079					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 6,910	\$ 478	\$ 9,190	\$ 852	\$ 17,430	5,261	\$ 3,535	\$ 68	\$ 245	\$ 1,368	\$ 45
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,867	285,671	2,665	290,202	87,597	58,857	1,139	4,079	22,776	746
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	727	178,298	1,294	180,319	54,429	36,571	708	2,534	14,152	463
083	Speech Pathology			0	297	110,759	528	111,584	33,681	22,631	438	1,568	8,758	287
085	Pharmacy			0	0	120,706	0	120,706	36,435	24,481	474	1,696	9,474	310
090	Laboratory			0	0	9,658	0	9,658	2,915	1,959	38	136	758	25
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	21,230	0	21,230	6,408	4,306	83	298	1,666	55
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			1,625,311	452,611	350,256	196,180	2,624,358	792,159	532,257	10,300	36,885	205,973	6,746
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,093	4,864	1,814	7,771	2,346	1,576	30	109	610	20
145	Other Nonreimbursable			0	0	19,370	0	19,370	5,847	3,929	76	272	1,520	50
	<b>SUBTOTAL</b>	\$ 1,027,079		\$ 1,632,221	\$ 457,073	\$ 1,110,002	\$ 203,332	\$ 3,402,628	\$ 1,027,079					
	Total Administrative Costs							\$ 1,027,079		\$ 690,101	\$ 13,354	\$ 47,823	\$ 267,055	\$ 8,746
	Unit Cost Multiplier							0.30184876						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 41,378	\$ 9,534	\$ 11,615	\$ 62,527							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,492,234						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GOLDEN LIVINGCENTER - CLOVIS

Provider NPI:  
1073569000

OSHPD Facility Number:  
206100694

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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	149									
010	Housekeeping	114	114								
060	Laundry and Linen	302	302	302							
065	Dietary	1,702	1,702	1,702	0						
155	Social Services	67	67	67	0	0					
160	Activities	247	247	247	0	0					
165	Administration	580	580	580	0	0					
166	Medical Records	102	102	102	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	50	50	50	0	0	0	0	0	17,430	17,430
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	154	154	154	1,569	0	0	0	0	290,202	290,202
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	76	76	76	0	0	0	0	0	180,319	180,319
083	Speech Pathology	31	31	31	0	0	0	0	0	111,584	111,584
085	Pharmacy	0	0	0	0	0	0	0	0	120,706	120,706
090	Laboratory	0	0	0	0	0	0	0	0	9,658	9,658
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	21,230	21,230
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	9,204	9,204	9,204	191,006	58,935	1,597,320	1,597,320	1,597,320	2,624,358	2,624,358
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	106	106	106	314	0	0	0	0	7,771	7,771
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	19,370	19,370
	<b>TOTAL STATISTICS</b>	<b>12,884</b>	<b>12,735</b>	<b>12,621</b>	<b>192,889</b>	<b>58,935</b>	<b>1,597,320</b>	<b>1,597,320</b>	<b>1,597,320</b>	<b>3,402,628</b>	<b>3,402,628</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 42,851 0.02682681	\$ 64,872 0.040613027			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 46,650 3.66313310	\$ 74,504 5.90314533	\$ 48,375 0.25079199	\$ 238,965 4.05471801	\$ 641 0.00040126	\$ 2,363 0.00147927	\$ 74,692 0.04676082	\$ 5,548 0.00163063	\$ 35,830 0.01053003
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 102,976 8.08606203	\$ 15,623 1.23784257	\$ 26,425 0.13699495	\$ 149,015 2.52846841	\$ 1,910 0.00119557	\$ 7,615 0.00476736	\$ - 0.00000000	\$ 5,408 0.00158932	\$ 4,126 0.00121260
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 214,947 16.68325054	\$ 2,486 0.19519469	\$ 1,924 0.15245565	\$ 5,143 0.02666473	\$ 28,987 0.49184005	\$ 1,141 0.00071437	\$ 4,207 0.00263356	\$ - 0.00000000	\$ 9,878 0.00290303	\$ 1,737 0.00051053

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:  
1073569000

OSHPD Facility Number:  
206100694

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	\$ 33,405	\$ 0	\$ 33,405	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,245	0	13,245	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	102,976	0	102,976	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 149,626	\$ 0	\$ 149,626	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	74,086	0	74,086	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,701	0	14,701	(Sch 4)
010		Housekeeping - Total	6300	\$ 88,787	\$ 0	\$ 88,787	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	35,880	0	35,880	(Sch 5)
025		Depreciation: Equipment	7140	20,160	0	20,160	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	148,600	0	148,600	(Sch 5)
040		Property Taxes	7300	10,307	0	10,307	(Sch 5)
045		Property Insurance	7400	6,225	0	6,225	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 459,585	\$ 0	\$ 459,585	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	45,486	0	45,486	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,609	0	23,609	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 69,095	\$ 0	\$ 69,095	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 161,575	\$ 0	\$ 161,575	(Sch 3)
065	.20-.39	Fringe Benefits	6500	61,108	0	61,108	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	133,146	0	133,146	(Sch 4)
065		Dietary - Total	6500	\$ 355,829	\$ 0	\$ 355,829	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 6,322	\$ 0	\$ 6,322	(Sch 2)
075	.20-.39	Fringe Benefits	8100	588	0	588	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	8,724	0	8,724	(Sch 4)
075		Patient Supplies - Total	8100	\$ 15,634	\$ 0	\$ 15,634	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:  
1073569000

OSHPD Facility Number:  
206100694

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	284,020	0	284,020	(Sch 4)
080		Physical Therapy - Total	8200	\$ 284,020	\$ 0	\$ 284,020	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	177,589	0	177,589	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 177,589	\$ 0	\$ 177,589	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	110,470	0	110,470	(Sch 4)
083		Speech Pathology - Total	8280	\$ 110,470	\$ 0	\$ 110,470	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	120,706	0	120,706	(Sch 4)
085		Pharmacy - Total	8300	\$ 120,706	\$ 0	\$ 120,706	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	9,658	0	9,658	(Sch 4)
090		Laboratory - Total	8400	\$ 9,658	\$ 0	\$ 9,658	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	21,230	0	21,230	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 21,230	\$ 0	\$ 21,230	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:  
1073569000

OSHPD Facility Number:  
206100694

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 739,307	\$ 0	\$ 739,307	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,190,546	\$ 0	\$ 1,190,546	(Sch 2)
105	.20-.39	Fringe Benefits	6110	327,042	0	327,042	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	79,732	0	79,732	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,597,320	\$ 0	\$ 1,597,320	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:  
1073569000

OSHPD Facility Number:  
206100694

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	3,833	0	3,833 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 3,833	\$ 0	\$ 3,833
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	19,370	0	19,370 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 19,370	\$ 0	\$ 19,370
146		<b>Subtotal 105 - 145</b>		\$ 1,620,523	\$ 0	\$ 1,620,523
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 33,753	\$ 0	\$ 33,753 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,098	0	9,098 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,285	0	1,285 (Sch 4)
155		Social Services - Total	6600	\$ 44,136	\$ 0	\$ 44,136

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:  
1073569000

OSHPD Facility Number:  
206100694

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	\$ 52,766	\$ 0	\$ 52,766	(Sch 2)
160	.20-.39	Fringe Benefits	6700	12,106	0	12,106	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,312	0	5,312	(Sch 4)
160		Activities - Total	6700	\$ 70,184	\$ 0	\$ 70,184	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 183,623	\$ 0	\$ 183,623	(Sch 6)
165	.20-.39	Fringe Benefits	6900	59,378	0	59,378	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	440,875	0	440,875	(Sch 6)
165		Administration - Total	6900	\$ 683,876	\$ 0	\$ 683,876	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 25,590	\$ 0	\$ 25,590	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,264	0	9,264	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,175	0	3,175	(Sch 4)
166		Medical Records - Total	6900	\$ 38,029	\$ 0	\$ 38,029	
167		CDPH Licensing Fees	6900	\$ 13,354	\$ 0	\$ 13,354	(Sch 6)
168		Professional Liability Insurance	6900	\$ 47,823	\$ 0	\$ 47,823	(Sch 6)
169		Quality Assurance Fees	6900	\$ 267,055	\$ 0	\$ 267,055	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,698	\$ 0	\$ 51,698	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,994	0	22,994	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 74,692	\$ 0	\$ 74,692	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	8,746	0	8,746	(Sch 6)
174		Caregiver Training - Total	6900	\$ 8,746	\$ 0	\$ 8,746	
		<b>Subtotal 155 - 174</b>		\$ 1,247,895	\$ 0	\$ 1,247,895	
200		<b>Total</b>		\$ 4,492,234	\$ 0	\$ 4,492,234	

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









Provider Name							Fiscal Period	Provider NPI	Adjustments		
GOLDEN LIVINGCENTER - CLOVIS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1073569000	2		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>											
1	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the followir Fiscal Intermediary Payment Data Service Period: January 1, 2011 through December 31, 201 Payment Period: January 1, 2011 through July 31, 2012 Report Date: August 24, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	14,324	(1,583)	12,741	

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - CLOVIS							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1073569000		2
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
2	N/A			1	14	N/A	Medi-Cal 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	\$219	\$219