

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - FOWLER  
FOWLER, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1730135708**

**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 - FOWLER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1730135708  
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 \$30, 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 - FOWLER

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

Provider NPI:  
1730135708

OSHPD Facility No.:  
206100713

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	\$ 1,466,558	\$ 88.28
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 398,007	\$ 23.96
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 295,370	\$ 17.78
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 135,492	\$ 8.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 14,696	\$ 0.88
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,199	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 32,387	\$ 1.95
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 5,827	\$ 0.35
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 178,049	\$ 10.72
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 467,092	\$ 28.12
11	Cost of Routine Service/Audited Total Costs	\$ 3,000,966.00	\$ 3,002,678	\$ 180.75
12	Total Patient Days (Adj )	16,612	16,612	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 180.65	\$ 180.75	
14	Overpayments (Adj 2)	\$ 0	\$ (30)	
15	Medi-Cal Days (Adj 1)	12,407	11,957	
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 - FOWLER

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

**Provider NPI:**  
1730135708

**OSHPD Facility No.:**  
206100713

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 - FOWLER

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

Provider NPI:  
1730135708

OSHPD Facility No.:  
206100713

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 41,897	\$ 41,897		
160	Activities	51,169		\$ 51,169	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	6,840	0	0	6,840
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	75	0	0	75
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	1,373,492	41,897	51,169	1,466,558 *
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>\$ 1,473,473</b>	<b>\$ 41,897</b>	<b>\$ 51,169</b>	<b>\$ 1,473,473</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GOLDEN LIVINGCENTER - FOWLER

Provider NPI:  
1730135708

OSHPD Facility Number:  
206100713

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 46,405	\$ 46,405										
010	Housekeeping	55,453	736	\$ 56,189									
060	Laundry and Linen	33,924	1,976	2,431	\$ 38,330								
065	Dietary	176,323	7,095	8,730	0	\$ 192,148							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	315	387	0	0	0	\$ 702					
165	Administration	N/A	1,097	1,350	0	0	0	0		\$ 2,447	\$ 2,447		
166	Medical Records	29,050	3,027	3,724	0	0	0	0		35,801		\$ 35,801	
170	Inservice Education - Nursing	71,199	0	0	0	0	0	0	\$ 71,199				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		467	575	0	0	0	0	0	1,042	20	296	\$ 1,358
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	2	23	24
080	Physical Therapy		1,635	2,012	187	0	0	0	0	3,834	190	2,777	6,801
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		300	369	0	0	0	0	0	668	123	1,805	2,597
083	Speech Pathology		300	369	0	0	0	0	0	668	60	880	1,608
085	Pharmacy		0	0	0	0	0	0	0	0	91	1,328	1,418
090	Laboratory		0	0	0	0	0	0	0	0	6	92	99
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	18	268	286
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		29,457	36,243	38,126	192,148	0	702	71,199	367,875	1,928	28,204	398,007
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	0	18	0	0	0	0	18	1	18	37
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	8	112	119
	<b>TOTAL</b>	<b>\$ 412,354</b>	<b>\$ 46,405</b>	<b>\$ 56,189</b>	<b>\$ 38,330</b>	<b>\$ 192,148</b>	<b>\$ -</b>	<b>\$ 702</b>	<b>\$ 71,199</b>	<b>\$ 374,106</b>	<b>\$ 2,447</b>	<b>\$ 35,801</b>	<b>\$ 412,354</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
GOLDEN LIVINGCENTER - FOWLER

Provider NPI:  
1730135708

OSHPD Facility Number:  
206100713

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	\$ 83,303	\$ 83,303										
010	Housekeeping	10,027	1,322	\$ 11,349									
060	Laundry and Linen	18,945	3,547	491	\$ 22,983								
065	Dietary	113,902	12,737	1,763	0	\$ 128,402							
155	Social Services	1,421	0	0	0	0	\$ 1,421						
160	Activities	2,932	565	78	0	0	0	\$ 3,576					
165	Administration	N/A	1,969	273	0	0	0	0		\$ 2,242	\$ 2,242		
166	Medical Records	2,912	5,434	752	0	0	0	0		9,098		\$ 9,098	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	13,193	839	116	0	0	0	0	0	14,148	19	75	\$ 14,242
077	Specialized Support Surfaces	1,805	0	0	0	0	0	0	0	1,805	1	6	1,812
080	Physical Therapy	209,199	2,936	406	112	0	0	0	0	212,653	174	706	213,533
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	142,237	538	74	0	0	0	0	0	142,849	113	459	143,421
083	Speech Pathology	68,149	538	74	0	0	0	0	0	68,761	55	224	69,040
085	Pharmacy	106,355	0	0	0	0	0	0	0	106,355	83	337	106,776
090	Laboratory	7,388	0	0	0	0	0	0	0	7,388	6	23	7,417
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	21,439	0	0	0	0	0	0	0	21,439	17	68	21,524
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	69,979	52,879	7,320	22,860	128,402	1,421	3,576	0	286,437	1,766	7,167	295,370 *
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	1,403	0	0	11	0	0	0	0	1,414	1	5	1,419
145	Other Nonreimbursable	8,949	0	0	0	0	0	0	0	8,949	7	28	8,984
	<b>TOTAL</b>	<b>\$ 883,538</b>	<b>\$ 83,303</b>	<b>\$ 11,349</b>	<b>\$ 22,983</b>	<b>\$ 128,402</b>	<b>\$ 1,421</b>	<b>\$ 3,576</b>	<b>\$ -</b>	<b>\$ 872,198</b>	<b>\$ 2,242</b>	<b>\$ 9,098</b>	<b>\$ 883,538</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - FOWLER

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

Provider NPI:  
1730135708

OSHPD Facility Number:  
206100713

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)	\$ 147,043	90%							
	Property Tax (line 40)	15,949	10%	\$ 162,992						
005	Plant Operations and Maintenance			1,817	\$ 1,817					
010	Housekeeping			2,558	29	\$ 2,587				
060	Laundry and Linen			6,862	77	112	\$ 7,051			
065	Dietary			24,643	278	402	0	\$ 25,322		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			1,094	12	18	0	0	0	\$ 1,124
165	Administration			3,810	43	62	0	0	0	0
166	Medical Records			10,513	119	171	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,623	18	26	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,680	64	93	34	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,041	12	17	0	0	0	0
083	Speech Pathology			1,041	12	17	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			102,311	1,153	1,668	7,014	25,322	0	1,124
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	0	0	3	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 162,992</b>	<b>100%</b>	<b>\$ 162,992</b>	<b>\$ 1,817</b>	<b>\$ 2,587</b>	<b>\$ 7,051</b>	<b>\$ 25,322</b>	<b>\$ -</b>	<b>\$ 1,124</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - FOWLER

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

Provider NPI:  
1730135708

OSHPD Facility Number:  
206100713

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 90% Of Total	Property Tax 10% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 147,043	90%							
	Property Tax (line 40)	15,949	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,915	\$ 3,915				
166	Medical Records				10,803		\$ 10,803			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,668	32	89	\$ 1,789	\$ 1,614	\$ 175
077	Specialized Support Surfaces			0	0	2	7	9	8	1
080	Physical Therapy			0	5,871	304	838	7,013	6,326	686
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,069	197	545	1,811	1,634	177
083	Speech Pathology			0	1,069	96	266	1,431	1,291	140
085	Pharmacy			0	0	145	401	546	492	53
090	Laboratory			0	0	10	28	38	34	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	29	81	110	99	11
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	138,593	3,084	8,511	150,188	135,492	14,696
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	3	2	5	11	10	1
145	Other Nonreimbursable			0	0	12	34	46	41	4
	<b>TOTAL</b>	\$ 162,992	100%	\$ -	\$ 148,273	\$ 3,915	\$ 10,803	\$ 162,992	\$ 147,043	\$ 15,949

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GOLDEN LIVINGCENTER - FOWLER

Provider NPI:  
1730135708

OSHPD Facility Number:  
206100713

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	\$ 4,611												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	588,293												
	Total Costs Allocable as Administration	592,904	67%											
167	CDPH Licensing Fees	11,677	1%											
168	Professional Liability Insurance	41,111	5%											
169	Quality Assurance Fees	226,006	26%											
174	Caregiver Training	7,396	1%											
	Total	879,094	100%						\$ 879,094					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 6,840	\$ 1,042	\$ 14,148	\$ 1,668	\$ 23,698	7,264	\$ 4,899	\$ 96	\$ 340	\$ 1,867	\$ 61
077	Specialized Support Surfaces			0	0	1,805	0	1,805	553	373	7	26	142	5
080	Physical Therapy			75	3,834	212,653	5,871	222,433	68,179	45,983	906	3,188	17,528	574
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	668	142,849	1,069	144,587	44,318	29,890	589	2,073	11,394	373
083	Speech Pathology			0	668	68,761	1,069	70,499	21,609	14,574	287	1,011	5,555	182
085	Pharmacy			0	0	106,355	0	106,355	32,599	21,986	433	1,525	8,381	274
090	Laboratory			0	0	7,388	0	7,388	2,265	1,527	30	106	582	19
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	21,439	0	21,439	6,571	4,432	87	307	1,689	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			1,466,558	367,875	286,437	138,593	2,259,463	692,554	467,092	9,199	32,387	178,049	5,827
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	18	1,414	3	1,435	440	297	6	21	113	4
145	Other Nonreimbursable			0	0	8,949	0	8,949	2,743	1,850	36	128	705	23
	<b>SUBTOTAL</b>	\$ 879,094		\$ 1,473,473	\$ 374,106	\$ 872,198	\$ 148,273	\$ 2,868,050	\$ 879,094					
	Total Administrative Costs							\$ 879,094		\$ 592,904	\$ 11,677	\$ 41,111	\$ 226,006	\$ 7,396
	Unit Cost Multiplier							0.30651274						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 38,248	\$ 11,340	\$ 14,719	\$ 64,307							
	<b>TOTAL FACILITY COSTS</b>							\$ 3,811,451						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GOLDEN LIVINGCENTER - FOWLER

Provider NPI:  
1730135708

OSHPD Facility Number:  
206100713

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 Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	103									
010	Housekeeping	145	145								
060	Laundry and Linen	389	389	389							
065	Dietary	1,397	1,397	1,397	0						
155	Social Services	0	0	0	0	0					
160	Activities	62	62	62	0	0					
165	Administration	216	216	216	0	0					
166	Medical Records	596	596	596	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	92	92	92	0	0	0	0	0	23,698	23,698
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	1,805	1,805
080	Physical Therapy	322	322	322	1,033	0	0	0	0	222,433	222,433
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	59	59	59	0	0	0	0	0	144,587	144,587
083	Speech Pathology	59	59	59	0	0	0	0	0	70,499	70,499
085	Pharmacy	0	0	0	0	0	0	0	0	106,355	106,355
090	Laboratory	0	0	0	0	0	0	0	0	7,388	7,388
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	21,439	21,439
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	5,800	5,800	5,800	210,927	49,836	1,443,471	1,443,471	1,443,471	2,259,463	2,259,463
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	0	0	0	98	0	0	0	0	1,435	1,435
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	8,949	8,949
TOTAL STATISTICS		9,240	9,137	8,992	212,058	49,836	1,443,471	1,443,471	1,443,471	2,868,050	2,868,050
TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)							\$ 41,897 0.029025176	\$ 51,169 0.035448582			
TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)			\$ 46,405 5.07880048	\$ 56,189 6.24882407	\$ 38,330 0.18075454	\$ 192,148 3.85560020	\$ - 0.00000000	\$ 702 0.00048654	\$ 71,199 0.04932486	\$ 2,447 0.00085311	\$ 35,801 0.01248279
TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)			\$ 83,303 9.11710627	\$ 11,349 1.26211971	\$ 22,983 0.10837846	\$ 128,402 2.57648645	\$ 1,421 0.00098443	\$ 3,576 0.00247702	\$ - 0.00000000	\$ 2,242 0.00078169	\$ 9,098 0.00317220
TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)		\$ 162,992 17.63982684	\$ 1,817 0.19885106	\$ 2,587 0.28765662	\$ 7,051 0.03325102	\$ 25,322 0.50811641	\$ - 0.00000000	\$ 1,124 0.00077856	\$ - 0.00000000	\$ 3,915 0.00136514	\$ 10,803 0.00376677

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - FOWLER

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

Provider NPI:  
1730135708

OSHPD Facility Number:  
206100713

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	\$ 32,335	\$ 0	\$ 32,335	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,070	0	14,070	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	83,303	0	83,303	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 129,708	\$ 0	\$ 129,708	
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	55,453	0	55,453	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,027	0	10,027	(Sch 4)
010		Housekeeping - Total	6300	\$ 65,480	\$ 0	\$ 65,480	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	32,094	0	32,094	(Sch 5)
025		Depreciation: Equipment	7140	20,863	0	20,863	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	94,086	0	94,086	(Sch 5)
040		Property Taxes	7300	15,949	0	15,949	(Sch 5)
045		Property Insurance	7400	4,611	0	4,611	(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>		\$ 362,791	\$ 0	\$ 362,791	
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	33,924	0	33,924	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,945	0	18,945	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 52,869	\$ 0	\$ 52,869	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 142,144	\$ 0	\$ 142,144	(Sch 3)
065	.20-.39	Fringe Benefits	6500	34,179	0	34,179	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	113,902	0	113,902	(Sch 4)
065		Dietary - Total	6500	\$ 290,225	\$ 0	\$ 290,225	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 6,371	\$ 0	\$ 6,371	(Sch 2)
075	.20-.39	Fringe Benefits	8100	469	0	469	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	13,193	0	13,193	(Sch 4)
075		Patient Supplies - Total	8100	\$ 20,033	\$ 0	\$ 20,033	
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	1,805	0	1,805	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 1,805	\$ 0	\$ 1,805	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - FOWLER

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

Provider NPI:  
1730135708

OSHPD Facility Number:  
206100713

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	75	0	75	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	209,199	0	209,199	(Sch 4)
080		Physical Therapy - Total	8200	\$ 209,274	\$ 0	\$ 209,274	
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	142,237	0	142,237	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 142,237	\$ 0	\$ 142,237	
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	68,149	0	68,149	(Sch 4)
083		Speech Pathology - Total	8280	\$ 68,149	\$ 0	\$ 68,149	
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	106,355	0	106,355	(Sch 4)
085		Pharmacy - Total	8300	\$ 106,355	\$ 0	\$ 106,355	
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	7,388	0	7,388	(Sch 4)
090		Laboratory - Total	8400	\$ 7,388	\$ 0	\$ 7,388	
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	21,439	0	21,439	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 21,439	\$ 0	\$ 21,439	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - FOWLER

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

Provider NPI:  
1730135708

OSHPD Facility Number:  
206100713

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		\$ 576,680	\$ 0	\$ 576,680	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,069,797	\$ 0	\$ 1,069,797	(Sch 2)
105	.20-.39	Fringe Benefits	6110	293,747	0	293,747	(Sch 2)
105	.49	Agency Staff	6110	9,948	0	9,948	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	69,979	0	69,979	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,443,471	\$ 0	\$ 1,443,471	
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 - FOWLER

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

Provider NPI:  
1730135708

OSHPD Facility Number:  
206100713

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	1,403	0	1,403 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,403	\$ 0	\$ 1,403
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	8,949	0	8,949 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 8,949	\$ 0	\$ 8,949
146		<b>Subtotal 105 - 145</b>		\$ 1,453,823	\$ 0	\$ 1,453,823
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 29,292	\$ 0	\$ 29,292 (Sch 2)
155	.20-.39	Fringe Benefits	6600	12,605	0	12,605 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,421	0	1,421 (Sch 4)
155		Social Services - Total	6600	\$ 43,318	\$ 0	\$ 43,318

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - FOWLER

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

Provider NPI:  
1730135708

OSHPD Facility Number:  
206100713

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	\$ 35,703	\$ 0	\$ 35,703	(Sch 2)
160	.20-.39	Fringe Benefits	6700	15,466	0	15,466	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,932	0	2,932	(Sch 4)
160		Activities - Total	6700	\$ 54,101	\$ 0	\$ 54,101	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 152,474	\$ 0	\$ 152,474	(Sch 6)
165	.20-.39	Fringe Benefits	6900	55,564	0	55,564	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	380,255	0	380,255	(Sch 6)
165		Administration - Total	6900	\$ 588,293	\$ 0	\$ 588,293	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 19,588	\$ 0	\$ 19,588	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,462	0	9,462	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,912	0	2,912	(Sch 4)
166		Medical Records - Total	6900	\$ 31,962	\$ 0	\$ 31,962	
167		CDPH Licensing Fees	6900	\$ 11,677	\$ 0	\$ 11,677	(Sch 6)
168		Professional Liability Insurance	6900	\$ 41,111	\$ 0	\$ 41,111	(Sch 6)
169		Quality Assurance Fees	6900	\$ 226,006	\$ 0	\$ 226,006	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,924	\$ 0	\$ 51,924	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,275	0	19,275	(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	\$ 71,199	\$ 0	\$ 71,199	
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	7,396	0	7,396	(Sch 6)
174		Caregiver Training - Total	6900	\$ 7,396	\$ 0	\$ 7,396	
		<b>Subtotal 155 - 174</b>		\$ 1,075,063	\$ 0	\$ 1,075,063	
200		<b>Total</b>		\$ 3,811,451	\$ 0	\$ 3,811,451	

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 - FOWLER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730135708	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	12,407	(450)	11,957	

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - FOWLER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1730135708		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	\$30	\$30