

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - REEDLEY
REEDLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1013963693**

**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: Inosencia Aparicio**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 18, 2013

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

GOLDEN LIVINGCENTER - REEDLEY
NATIONAL PROVIDER IDENTIFIER (NPI) 1013963693
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 \$8,175, 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 - REEDLEY

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

Provider NPI:
1013963693

OSHPD Facility No.:
206100781

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,592,732	\$ 86.30
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 382,884	\$ 20.75
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 379,408	\$ 20.56
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 146,716	\$ 7.95
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 11,047	\$ 0.60
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,141	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 36,081	\$ 1.96
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 6,309	\$ 0.34
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 192,577	\$ 10.43
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 483,309	\$ 26.19
11	Cost of Routine Service/Audited Total Costs	\$ 3,242,327.00	\$ 3,242,204	\$ 175.68
12	Total Patient Days (Adj)	18,455	18,455	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 175.69	\$ 175.68	
14	Overpayments (Adj 2)	\$ 0	\$ (8,175)	
15	Medi-Cal Days (Adj 1)	13,724	12,846	
16	Medi-Cal Managed Care Days (Adj)		0	
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 - REEDLEY

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

Provider NPI:
1013963693

OSHPD Facility No.:
206100781

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 - REEDLEY

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

Provider NPI:
1013963693

OSHPD Facility No.:
206100781

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	\$ 37,937	\$ 37,937		
160	Activities	42,914		\$ 42,914	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	5,705	0	0	5,705
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,511,881	37,937	42,914	1,592,732 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,598,437	\$ 37,937	\$ 42,914	\$ 1,598,437

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - REEDLEY

Provider NPI:
1013963693

OSHPD Facility Number:
206100781

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	\$ 46,861	\$ 46,861										
010	Housekeeping	58,023	373	\$ 58,396									
060	Laundry and Linen	35,515	1,803	2,265	\$ 39,582								
065	Dietary	192,395	5,550	6,971	0	\$ 204,916							
155	Social Services	N/A	668	839	0	0	\$ 1,507						
160	Activities	N/A	2,368	2,975	0	0	0	\$ 5,343					
165	Administration	N/A	3,653	4,588	0	0	0	0		\$ 8,241	\$ 8,241		
166	Medical Records	31,965	672	845	0	0	0	0		33,482		\$ 33,482	
170	Inservice Education - Nursing	33,189	0	0	0	0	0	0	\$ 33,189				
ANCILLARY SERVICES													
075	Patient Supplies		698	877	0	0	0	0	0	1,575	75	305	\$ 1,954
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	13	53	66
080	Physical Therapy		784	984	0	0	0	0	0	1,768	670	2,724	5,162
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		672	845	0	0	0	0	0	1,517	614	2,494	4,625
083	Speech Pathology		111	140	0	0	0	0	0	251	176	717	1,144
085	Pharmacy		0	0	0	0	0	0	0	0	259	1,052	1,311
090	Laboratory		0	0	0	0	0	0	0	0	17	67	84
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	48	195	243
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		29,389	36,917	39,582	204,916	1,507	5,343	33,189	350,844	6,329	25,712	382,884 *
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		120	151	0	0	0	0	0	271	6	26	302
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	34	137	171
	TOTAL	\$ 397,948	\$ 46,861	\$ 58,396	\$ 39,582	\$ 204,916	\$ 1,507	\$ 5,343	\$ 33,189	\$ 356,225	\$ 8,241	\$ 33,482	\$ 397,948

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
GOLDEN LIVINGCENTER - REEDLEY

Provider NPI:
1013963693

OSHPD Facility Number:
206100781

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	\$ 146,700	\$ 146,700										
010	Housekeeping	12,227	1,166	\$ 13,393									
060	Laundry and Linen	13,236	5,644	519	\$ 19,399								
065	Dietary	127,265	17,374	1,599	0	\$ 146,238							
155	Social Services	1,027	2,091	192	0	0	\$ 3,311						
160	Activities	1,956	7,413	682	0	0	0	\$ 10,052					
165	Administration	N/A	11,435	1,052	0	0	0	0		\$ 12,488	\$ 12,488		
166	Medical Records	2,988	2,105	194	0	0	0	0		5,286		\$ 5,286	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
	ANCILLARY SERVICES												
075	Patient Supplies	16,855	2,185	201	0	0	0	0	0	19,241	114	48	\$ 19,403
077	Specialized Support Surfaces	5,050	0	0	0	0	0	0	0	5,050	20	8	5,078
080	Physical Therapy	252,745	2,453	226	0	0	0	0	0	255,424	1,016	430	256,870
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	231,861	2,105	194	0	0	0	0	0	234,159	930	394	235,483
083	Speech Pathology	67,381	349	32	0	0	0	0	0	67,762	267	113	68,142
085	Pharmacy	100,454	0	0	0	0	0	0	0	100,454	392	166	101,013
090	Laboratory	6,436	0	0	0	0	0	0	0	6,436	25	11	6,472
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	18,628	0	0	0	0	0	0	0	18,628	73	31	18,732
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	86,288	92,004	8,467	19,399	146,238	3,311	10,052	0	365,759	9,590	4,060	379,408 *
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	1,329	375	35	0	0	0	0	0	1,739	10	4	1,753
145	Other Nonreimbursable	13,124	0	0	0	0	0	0	0	13,124	51	22	13,197
	TOTAL	\$ 1,105,550	\$ 146,700	\$ 13,393	\$ 19,399	\$ 146,238	\$ 3,311	\$ 10,052	\$ -	\$ 1,087,776	\$ 12,488	\$ 5,286	\$ 1,105,550

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - REEDLEY

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

Provider NPI:
1013963693

OSHPD Facility Number:
206100781

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)	\$ 158,252	93%							
	Property Tax (line 40)	11,916	7%	\$ 170,168						
005	Plant Operations and Maintenance			5,536	\$ 5,536					
010	Housekeeping			1,309	44	\$ 1,353				
060	Laundry and Linen			6,334	213	52	\$ 6,599			
065	Dietary			19,498	656	162	0	\$ 20,315		
155	Social Services			2,347	79	19	0	0	\$ 2,445	
160	Activities			8,320	280	69	0	0	0	\$ 8,668
165	Administration			12,833	432	106	0	0	0	0
166	Medical Records			2,362	79	20	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,452	82	20	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,753	93	23	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,362	79	20	0	0	0	0
083	Speech Pathology			391	13	3	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			103,250	3,472	855	6,599	20,315	2,445	8,668
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			421	14	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 170,168	100%	\$ 170,168	\$ 5,536	\$ 1,353	\$ 6,599	\$ 20,315	\$ 2,445	\$ 8,668

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - REEDLEY

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

Provider NPI:
1013963693

OSHPD Facility Number:
206100781

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 158,252	93%							
	Property Tax (line 40)	11,916	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 13,371	\$ 13,371				
166	Medical Records				2,461		\$ 2,461			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,555	122	22	\$ 2,699	\$ 2,510	\$ 189
077	Specialized Support Surfaces			0	0	21	4	25	23	2
080	Physical Therapy			0	2,869	1,088	200	4,156	3,865	291
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,461	996	183	3,640	3,385	255
083	Speech Pathology			0	408	286	53	746	694	52
085	Pharmacy			0	0	420	77	497	463	35
090	Laboratory			0	0	27	5	32	30	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	78	14	92	86	6
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	145,605	10,268	1,890	157,763	146,716	11,047
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	439	10	2	451	419	32
145	Other Nonreimbursable			0	0	55	10	65	60	5
	TOTAL	\$ 170,168	100%	\$ -	\$ 154,336	\$ 13,371	\$ 2,461	\$ 170,168	\$ 158,252	\$ 11,916

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - REEDLEY

Provider NPI:
1013963693

OSHPD Facility Number:
206100781

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. 66% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 1% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 6,605												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	622,750												
	Total Costs Allocable as Administration	629,355	66%											
167	CDPH Licensing Fees	14,507	2%											
168	Professional Liability Insurance	46,984	5%											
169	Quality Assurance Fees	250,770	26%											
174	Caregiver Training	8,216	1%											
	Total	949,832	100%						\$ 949,832					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 5,705	\$ 1,575	\$ 19,241	\$ 2,555	\$ 29,076	8,639	\$ 5,724	\$ 132	\$ 427	\$ 2,281	\$ 75
077	Specialized Support Surfaces			0	0	5,050	0	5,050	1,500	994	23	74	396	13
080	Physical Therapy			0	1,768	255,424	2,869	260,061	77,270	51,199	1,180	3,822	20,400	668
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,517	234,159	2,461	238,137	70,756	46,883	1,081	3,500	18,681	612
083	Speech Pathology			0	251	67,762	408	68,420	20,329	13,470	310	1,006	5,367	176
085	Pharmacy			0	0	100,454	0	100,454	29,847	19,777	456	1,476	7,880	258
090	Laboratory			0	0	6,436	0	6,436	1,912	1,267	29	95	505	17
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	18,628	0	18,628	5,535	3,667	85	274	1,461	48
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,592,732	350,844	365,759	145,605	2,454,940	729,417	483,309	11,141	36,081	192,577	6,309
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	271	1,739	439	2,448	727	482	11	36	192	6
145	Other Nonreimbursable			0	0	13,124	0	13,124	3,899	2,584	60	193	1,030	34
	SUBTOTAL	\$ 949,832		\$ 1,598,437	\$ 356,225	\$ 1,087,776	\$ 154,336	\$ 3,196,774	\$ 949,832					
	Total Administrative Costs							\$ 949,832		\$ 629,355	\$ 14,507	\$ 46,984	\$ 250,770	\$ 8,216
	Unit Cost Multiplier							0.29712201						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 41,723	\$ 17,774	\$ 15,832	\$ 75,329							
	TOTAL FACILITY COSTS							\$ 4,221,935						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - REEDLEY

Provider NPI:
1013963693

OSHPD Facility Number:
206100781

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	368									
010	Housekeeping	87	87								
060	Laundry and Linen	421	421	421							
065	Dietary	1,296	1,296	1,296							
155	Social Services	156	156	156							
160	Activities	553	553	553							
165	Administration	853	853	853							
166	Medical Records	157	157	157							
170	Inservice Education - Nursing										
ANCILLARY SERVICES											
075	Patient Supplies	163	163	163						29,076	29,076
077	Specialized Support Surfaces									5,050	5,050
080	Physical Therapy	183	183	183						260,061	260,061
081	Respiratory Therapy									0	0
082	Occupational Therapy	157	157	157						238,137	238,137
083	Speech Pathology	26	26	26						68,420	68,420
085	Pharmacy									100,454	100,454
090	Laboratory									6,436	6,436
095	Home Health Services									0	0
100	Other Ancillary Services									18,628	18,628
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	6,863	6,863	6,863	142,211	55,365	1,598,169	1,598,169	1,598,169	2,454,940	2,454,940
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	28	28	28						2,448	2,448
145	Other Nonreimbursable									13,124	13,124
	TOTAL STATISTICS	11,311	10,943	10,856	142,211	55,365	1,598,169	1,598,169	1,598,169	3,196,774	3,196,774
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 37,937	\$ 42,914			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.02373779	0.026851979			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 46,861	\$ 58,396	\$ 39,582	\$ 204,916	\$ 1,507	\$ 5,343	\$ 33,189	\$ 8,241	\$ 33,482
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.28228091	5.37910450	0.27833602	3.70118587	0.00094306	0.00334304	0.02076689	0.00257796	0.01047363
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 146,700	\$ 13,393	\$ 19,399	\$ 146,238	\$ 3,311	\$ 10,052	\$ -	\$ 12,488	\$ 5,286
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.40583021	1.23372395	0.13641176	2.64134132	0.00207160	0.00628949	0.00000000	0.00390629	0.00165367
	TOTAL CAPITAL COSTS - SCH. 5	\$ 170,168	\$ 5,536	\$ 1,353	\$ 6,599	\$ 20,315	\$ 2,445	\$ 8,668	\$ -	\$ 13,371	\$ 2,461
	UNIT COST MULTIPLIER (CAPITAL COSTS)	15.04446999	0.50592753	0.12462091	0.04640417	0.36692538	0.00153007	0.00542389	0.00000000	0.00418259	0.00076983

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - REEDLEY

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

Provider NPI:
1013963693

OSHPD Facility Number:
206100781

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	\$ 31,486	\$ 0	\$ 31,486	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,375	0	15,375	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	146,700	0	146,700	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 193,561	\$ 0	\$ 193,561	
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	58,023	0	58,023	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,227	0	12,227	(Sch 4)
010		Housekeeping - Total	6300	\$ 70,250	\$ 0	\$ 70,250	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 27,383	\$ 0	\$ 27,383	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	24,115	0	24,115	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	106,754	0	106,754	(Sch 5)
040		Property Taxes	7300	11,916	0	11,916	(Sch 5)
045		Property Insurance	7400	6,605	0	6,605	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 440,584	\$ 0	\$ 440,584	
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	35,515	0	35,515	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,236	0	13,236	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 48,751	\$ 0	\$ 48,751	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 151,104	\$ 0	\$ 151,104	(Sch 3)
065	.20-.39	Fringe Benefits	6500	41,291	0	41,291	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	127,265	0	127,265	(Sch 4)
065		Dietary - Total	6500	\$ 319,660	\$ 0	\$ 319,660	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 5,875	\$ 0	\$ 5,875	(Sch 2)
075	.20-.39	Fringe Benefits	8100	(170)	0	(170)	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	16,855	0	16,855	(Sch 4)
075		Patient Supplies - Total	8100	\$ 22,560	\$ 0	\$ 22,560	
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	5,050	0	5,050	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 5,050	\$ 0	\$ 5,050	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - REEDLEY

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

Provider NPI:
1013963693

OSHPD Facility Number:
206100781

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	252,745	0	252,745	(Sch 4)
080		Physical Therapy - Total	8200	\$ 252,745	\$ 0	\$ 252,745	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	231,861	0	231,861	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 231,861	\$ 0	\$ 231,861	
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	67,381	0	67,381	(Sch 4)
083		Speech Pathology - Total	8280	\$ 67,381	\$ 0	\$ 67,381	
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	100,454	0	100,454	(Sch 4)
085		Pharmacy - Total	8300	\$ 100,454	\$ 0	\$ 100,454	
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	6,436	0	6,436	(Sch 4)
090		Laboratory - Total	8400	\$ 6,436	\$ 0	\$ 6,436	
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	18,628	0	18,628	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 18,628	\$ 0	\$ 18,628	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - REEDLEY

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

Provider NPI:
1013963693

OSHPD Facility Number:
206100781

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		\$ 705,115	\$ 0	\$ 705,115	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,175,499	\$ 0	\$ 1,175,499	(Sch 2)
105	.20-.39	Fringe Benefits	6110	336,382	0	336,382	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	86,288	0	86,288	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,598,169	\$ 0	\$ 1,598,169	
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 - REEDLEY

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

Provider NPI:
1013963693

OSHPD Facility Number:
206100781

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	1,329	0	1,329 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,329	\$ 0	\$ 1,329
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	13,124	0	13,124 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 13,124	\$ 0	\$ 13,124
146		Subtotal 105 - 145		\$ 1,612,622	\$ 0	\$ 1,612,622
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 29,595	\$ 0	\$ 29,595 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,342	0	8,342 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,027	0	1,027 (Sch 4)
155		Social Services - Total	6600	\$ 38,964	\$ 0	\$ 38,964

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - REEDLEY

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

Provider NPI:
1013963693

OSHPD Facility Number:
206100781

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	\$ 35,884	\$ 0	\$ 35,884	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,030	0	7,030	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,956	0	1,956	(Sch 4)
160		Activities - Total	6700	\$ 44,870	\$ 0	\$ 44,870	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 145,189	\$ 0	\$ 145,189	(Sch 6)
165	.20-.39	Fringe Benefits	6900	57,814	0	57,814	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	419,747	0	419,747	(Sch 6)
165		Administration - Total	6900	\$ 622,750	\$ 0	\$ 622,750	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 25,669	\$ 0	\$ 25,669	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,296	0	6,296	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,988	0	2,988	(Sch 4)
166		Medical Records - Total	6900	\$ 34,953	\$ 0	\$ 34,953	
167		CDPH Licensing Fees	6900	\$ 14,507	\$ 0	\$ 14,507	(Sch 6)
168		Professional Liability Insurance	6900	\$ 46,984	\$ 0	\$ 46,984	(Sch 6)
169		Quality Assurance Fees	6900	\$ 250,770	\$ 0	\$ 250,770	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 27,298	\$ 0	\$ 27,298	(Sch 3)
170	.20-.39	Fringe Benefits	6800	5,891	0	5,891	(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	\$ 33,189	\$ 0	\$ 33,189	
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	8,216	0	8,216	(Sch 6)
174		Caregiver Training - Total	6900	\$ 8,216	\$ 0	\$ 8,216	
		Subtotal 155 - 174		\$ 1,095,203	\$ 0	\$ 1,095,203	
200		Total		\$ 4,221,935	\$ 0	\$ 4,221,935	

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 - REEDLY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1013963693		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 REPORTED PATIENT DAYS</u>												
1	4.1	5	2	1	15	N/A	Medi-Cal Days			13,724	(878)	12,846
							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 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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - REEDLY							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1013963693		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	\$8,175	\$8,175