

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - BAKERSFIELD  
BAKERSFIELD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1518913177**

**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 – BAKERSFIELD  
NATIONAL PROVIDER IDENTIFIER (NPI) 1518913177  
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 \$5,440, 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 - BAKERSFIELD

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1518913177

## OSHPD Facility No.:

206150686

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	\$ 2,756,612	\$ 95.08
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 643,379	\$ 22.19
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 620,590	\$ 21.40
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 283,517	\$ 9.78
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,789	\$ 1.06
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,798	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 65,081	\$ 2.24
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 10,114	\$ 0.35
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 309,493	\$ 10.67
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 818,152	\$ 28.22
11	Cost of Routine Service/Audited Total Costs	\$ 5,553,325.00	\$ 5,557,525	\$ 191.68
12	Total Patient Days (Adj 1)	28,297	28,994	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 196.25	\$ 191.68	
14	Overpayments (Adj 3-4)	\$ 0	\$ (5,440)	
15	Medi-Cal Days (Adj 2)	22,469	22,439	
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 - BAKERSFIELD

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

**Provider NPI:**  
1518913177

**OSHPD Facility No.:**  
206150686

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 - BAKERSFIELD

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

Provider NPI:  
1518913177

OSHPD Facility No.:  
206150686

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	\$ 71,107	\$ 71,107		
160	Activities	56,355		\$ 56,355	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	6,497	0	0	6,497
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	2,973	0	0	2,973
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	2,629,150	71,107	56,355	2,756,612 *
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>\$ 2,766,082</b>	<b>\$ 71,107</b>	<b>\$ 56,355</b>	<b>\$ 2,766,082</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GOLDEN LIVINGCENTER - BAKERSFIELD

Provider NPI:  
1518913177

OSHPD Facility Number:  
206150686

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	\$ 53,562	\$ 53,562										
010	Housekeeping	105,851	1,006	\$ 106,857									
060	Laundry and Linen	65,276	1,878	3,819	\$ 70,974								
065	Dietary	317,259	8,032	16,331	0	\$ 341,623							
155	Social Services	N/A	245	499	0	0	\$ 744						
160	Activities	N/A	3,130	6,364	0	0	0	\$ 9,494					
165	Administration	N/A	3,506	7,129	0	0	0	0		\$ 10,635	\$ 10,635		
166	Medical Records	29,713	421	856	0	0	0	0		30,990		\$ 30,990	
170	Inservice Education - Nursing	88,362	0	0	0	0	0	0	\$ 88,362				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		220	448	0	0	0	0	0	668	89	258	\$ 1,014
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	20	59	79
080	Physical Therapy		452	918	160	0	0	0	0	1,530	600	1,749	3,879
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		452	918	0	0	0	0	0	1,370	579	1,688	3,636
083	Speech Pathology		1,062	2,159	0	0	0	0	0	3,221	203	593	4,017
085	Pharmacy		0	0	0	0	0	0	0	0	519	1,512	2,031
090	Laboratory		0	0	0	0	0	0	0	0	85	247	332
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	72	208	280
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		32,879	66,850	70,814	341,623	744	9,494	88,362	610,765	8,333	24,281	643,379 *
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		279	567	0	0	0	0	0	845	18	51	914
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	118	343	461
	<b>TOTAL</b>	\$ 660,023	\$ 53,562	\$ 106,857	\$ 70,974	\$ 341,623	\$ 744	\$ 9,494	\$ 88,362	\$ 618,399	\$ 10,635	\$ 30,990	\$ 660,023

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
GOLDEN LIVINGCENTER - BAKERSFIELD

Provider NPI:  
1518913177

OSHPD Facility Number:  
206150686

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	\$ 223,272	\$ 223,272										
010	Housekeeping	19,395	4,194	\$ 23,589									
060	Laundry and Linen	23,449	7,830	843	\$ 32,123								
065	Dietary	207,149	33,483	3,605	0	\$ 244,237							
155	Social Services	5,257	1,022	110	0	0	\$ 6,389						
160	Activities	1,999	13,047	1,405	0	0	0	\$ 16,451					
165	Administration	N/A	14,615	1,574	0	0	0	0		\$ 16,189	\$ 16,189		
166	Medical Records	7,567	1,754	189	0	0	0	0		9,510		\$ 9,510	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	35,692	918	99	0	0	0	0	0	36,709	135	79	\$ 36,923
077	Specialized Support Surfaces	10,344	0	0	0	0	0	0	0	10,344	31	18	10,393
080	Physical Therapy	297,438	1,882	203	72	0	0	0	0	299,595	914	537	301,046
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	289,945	1,882	203	0	0	0	0	0	292,030	882	518	293,429
083	Speech Pathology	89,158	4,426	477	0	0	0	0	0	94,061	310	182	94,553
085	Pharmacy	265,451	0	0	0	0	0	0	0	265,451	790	464	266,705
090	Laboratory	43,393	0	0	0	0	0	0	0	43,393	129	76	43,598
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	36,586	0	0	0	0	0	0	0	36,586	109	64	36,759
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	149,514	137,056	14,757	32,050	244,237	6,389	16,451	0	600,454	12,684	7,451	620,590 *
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	5,079	1,162	125	0	0	0	0	0	6,366	27	16	6,408
145	Other Nonreimbursable	60,284	0	0	0	0	0	0	0	60,284	179	105	60,569
	<b>TOTAL</b>	<b>\$ 1,770,972</b>	<b>\$ 223,272</b>	<b>\$ 23,589</b>	<b>\$ 32,123</b>	<b>\$ 244,237</b>	<b>\$ 6,389</b>	<b>\$ 16,451</b>	<b>\$ -</b>	<b>\$ 1,745,273</b>	<b>\$ 16,189</b>	<b>\$ 9,510</b>	<b>\$ 1,770,972</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - BAKERSFIELD

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

Provider NPI:  
1518913177

OSHPD Facility Number:  
206150686

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)	\$ 302,623	90%							
	Property Tax (line 40)	32,864	10%	\$ 335,487						
005	Plant Operations and Maintenance			13,246	\$ 13,246					
010	Housekeeping			6,053	249	\$ 6,302				
060	Laundry and Linen			11,301	465	225	\$ 11,991			
065	Dietary			48,324	1,986	963	0	\$ 51,274		
155	Social Services			1,476	61	29	0	0	\$ 1,566	
160	Activities			18,830	774	375	0	0	0	\$ 19,979
165	Administration			21,094	867	420	0	0	0	0
166	Medical Records			2,532	104	50	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,325	54	26	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,716	112	54	27	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,716	112	54	0	0	0	0
083	Speech Pathology			6,388	263	127	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			197,808	8,131	3,943	11,964	51,274	1,566	19,979
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			1,677	69	33	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 335,487</b>	<b>100%</b>	<b>\$ 335,487</b>	<b>\$ 13,246</b>	<b>\$ 6,302</b>	<b>\$ 11,991</b>	<b>\$ 51,274</b>	<b>\$ 1,566</b>	<b>\$ 19,979</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - BAKERSFIELD

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

Provider NPI:  
1518913177

OSHPD Facility Number:  
206150686

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)	\$ 302,623	90%							
	Property Tax (line 40)	32,864	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 22,381	\$ 22,381				
166	Medical Records				2,686		\$ 2,686			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,405	186	22	\$ 1,614	\$ 1,456	\$ 158
077	Specialized Support Surfaces			0	0	43	5	48	43	5
080	Physical Therapy			0	2,909	1,263	152	4,324	3,900	424
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,882	1,219	146	4,247	3,831	416
083	Speech Pathology			0	6,778	428	51	7,258	6,547	711
085	Pharmacy			0	0	1,092	131	1,223	1,103	120
090	Laboratory			0	0	179	21	200	180	20
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	151	18	169	152	17
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	294,665	17,536	2,105	314,306	283,517	30,789 *
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	1,779	37	4	1,821	1,642	178
145	Other Nonreimbursable			0	0	248	30	278	251	27
	<b>TOTAL</b>	\$ 335,487	100%	\$ -	\$ 310,419	\$ 22,381	\$ 2,686	\$ 335,487	\$ 302,623	\$ 32,864

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GOLDEN LIVINGCENTER - BAKERSFIELD

Provider NPI:  
1518913177

OSHPD Facility Number:  
206150686

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 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 1% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 10,839												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,033,359												
	Total Costs Allocable as Administration	1,044,198	67%											
167	CDPH Licensing Fees	25,268	2%											
168	Professional Liability Insurance	83,062	5%											
169	Quality Assurance Fees	395,002	25%											
174	Caregiver Training	12,908	1%											
	Total	1,560,438	100%						\$ 1,560,438					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 6,497	\$ 668	\$ 36,709	\$ 1,405	\$ 45,279	12,988	\$ 8,691	\$ 210	\$ 691	\$ 3,288	\$ 107
077	Specialized Support Surfaces			0	0	10,344	0	10,344	2,967	1,985	48	158	751	25
080	Physical Therapy			2,973	1,530	299,595	2,909	307,007	88,061	58,928	1,426	4,687	22,291	728
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,370	292,030	2,882	296,281	84,984	56,869	1,376	4,524	21,513	703
083	Speech Pathology			0	3,221	94,061	6,778	104,060	29,848	19,974	483	1,589	7,556	247
085	Pharmacy			0	0	265,451	0	265,451	76,141	50,951	1,233	4,053	19,274	630
090	Laboratory			0	0	43,393	0	43,393	12,447	8,329	202	663	3,151	103
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	36,586	0	36,586	10,494	7,022	170	559	2,656	87
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			2,756,612	610,765	600,454	294,665	4,262,497	1,222,638	818,152	19,798	65,081	309,493	10,114
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	845	6,366	1,779	8,990	2,579	1,726	42	137	653	21
145	Other Nonreimbursable			0	0	60,284	0	60,284	17,292	11,571	280	920	4,377	143
	<b>SUBTOTAL</b>	\$ 1,560,438		\$ 2,766,082	\$ 618,399	\$ 1,745,273	\$ 310,419	\$ 5,440,173	\$ 1,560,438					
	Total Administrative Costs							\$ 1,560,438		\$ 1,044,198	\$ 25,268	\$ 83,062	\$ 395,002	\$ 12,908
	Unit Cost Multiplier							0.28683611						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 41,624	\$ 25,699	\$ 25,068	\$ 92,391							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,093,002						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GOLDEN LIVINGCENTER - BAKERSFIELD

Provider NPI:  
1518913177

OSHPD Facility Number:  
206150686

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	790									
010	Housekeeping	361	361								
060	Laundry and Linen	674	674	674							
065	Dietary	2,882	2,882	2,882							
155	Social Services	88	88	88							
160	Activities	1,123	1,123	1,123							
165	Administration	1,258	1,258	1,258							
166	Medical Records	151	151	151							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	79	79	79						45,279	45,279
077	Specialized Support Surfaces									10,344	10,344
080	Physical Therapy	162	162	162	1,281					307,007	307,007
081	Respiratory Therapy									0	0
082	Occupational Therapy	162	162	162						296,281	296,281
083	Speech Pathology	381	381	381						104,060	104,060
085	Pharmacy									265,451	265,451
090	Laboratory									43,393	43,393
095	Home Health Services									0	0
100	Other Ancillary Services									36,586	36,586
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,797	11,797	11,797	566,418	86,982	2,778,664	2,778,664	2,778,664	4,262,497	4,262,497
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	100	100	100						8,990	8,990
145	Other Nonreimbursable									60,284	60,284
	<b>TOTAL STATISTICS</b>	20,008	19,218	18,857	567,699	86,982	2,778,664	2,778,664	2,778,664	5,440,173	5,440,173
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 71,107 0.025590356	\$ 56,355 0.020281329			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 53,562 2.78707462	\$ 106,857 5.66670912	\$ 70,974 0.12502021	\$ 341,623 3.92751149	\$ 744 0.00026773	\$ 9,494 0.00341661	\$ 88,362 0.03180017	\$ 10,635 0.00195488	\$ 30,990 0.00569642
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 223,272 11.61785826	\$ 23,589 1.25094378	\$ 32,123 0.05658381	\$ 244,237 2.80790149	\$ 6,389 0.00229947	\$ 16,451 0.00592035	\$ - 0.00000000	\$ 16,189 0.00297582	\$ 9,510 0.00174814
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 335,487 16.76764294	\$ 13,246 0.68927245	\$ 6,302 0.33419666	\$ 11,991 0.02112248	\$ 51,274 0.58947811	\$ 1,566 0.00056344	\$ 19,979 0.00719030	\$ - 0.00000000	\$ 22,381 0.00411406	\$ 2,686 0.00049382

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - BAKERSFIELD

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

Provider NPI:  
1518913177

OSHPD Facility Number:  
206150686

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	\$ 40,781	\$ 0	\$ 40,781	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,781	0	12,781	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	223,272	0	223,272	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 276,834	\$ 0	\$ 276,834	
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	105,851	0	105,851	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,395	0	19,395	(Sch 4)
010		Housekeeping - Total	6300	\$ 125,246	\$ 0	\$ 125,246	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	72,868	0	72,868	(Sch 5)
025		Depreciation: Equipment	7140	35,244	0	35,244	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	194,511	0	194,511	(Sch 5)
040		Property Taxes	7300	32,864	0	32,864	(Sch 5)
045		Property Insurance	7400	10,839	0	10,839	(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>		\$ 748,406	\$ 0	\$ 748,406	
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	65,276	0	65,276	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,449	0	23,449	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 88,725	\$ 0	\$ 88,725	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 177,654	\$ 0	\$ 177,654	(Sch 3)
065	.20-.39	Fringe Benefits	6500	54,483	0	54,483	(Sch 3)
065	.79	Agency Staff	6500	85,122	0	85,122	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	207,149	0	207,149	(Sch 4)
065		Dietary - Total	6500	\$ 524,408	\$ 0	\$ 524,408	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 6,085	\$ 0	\$ 6,085	(Sch 2)
075	.20-.39	Fringe Benefits	8100	412	0	412	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	35,692	0	35,692	(Sch 4)
075		Patient Supplies - Total	8100	\$ 42,189	\$ 0	\$ 42,189	
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	10,344	0	10,344	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 10,344	\$ 0	\$ 10,344	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - BAKERSFIELD

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

Provider NPI:  
1518913177

OSHPD Facility Number:  
206150686

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	\$ 2,978	\$ 0	\$ 2,978	(Sch 2)
080	.20-.39	Fringe Benefits	8200	(5)	0	(5)	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	297,438	0	297,438	(Sch 4)
080		Physical Therapy - Total	8200	\$ 300,411	\$ 0	\$ 300,411	
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	289,945	0	289,945	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 289,945	\$ 0	\$ 289,945	
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	89,158	0	89,158	(Sch 4)
083		Speech Pathology - Total	8280	\$ 89,158	\$ 0	\$ 89,158	
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	265,451	0	265,451	(Sch 4)
085		Pharmacy - Total	8300	\$ 265,451	\$ 0	\$ 265,451	
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	43,393	0	43,393	(Sch 4)
090		Laboratory - Total	8400	\$ 43,393	\$ 0	\$ 43,393	
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	36,586	0	36,586	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 36,586	\$ 0	\$ 36,586	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - BAKERSFIELD

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

Provider NPI:  
1518913177

OSHPD Facility Number:  
206150686

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		\$ 1,077,477	\$ 0	\$ 1,077,477	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,986,082	\$ 0	\$ 1,986,082	(Sch 2)
105	.20-.39	Fringe Benefits	6110	593,288	0	593,288	(Sch 2)
105	.49	Agency Staff	6110	49,780	0	49,780	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	149,514	0	149,514	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,778,664	\$ 0	\$ 2,778,664	
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 - BAKERSFIELD

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

Provider NPI:  
1518913177

OSHPD Facility Number:  
206150686

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	5,079	0	5,079 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,079	\$ 0	\$ 5,079
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	60,284	0	60,284 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 60,284	\$ 0	\$ 60,284
146		<b>Subtotal 105 - 145</b>		\$ 2,844,027	\$ 0	\$ 2,844,027
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 56,162	\$ 0	\$ 56,162 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,945	0	14,945 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	5,257	0	5,257 (Sch 4)
155		Social Services - Total	6600	\$ 76,364	\$ 0	\$ 76,364

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - BAKERSFIELD

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

Provider NPI:  
1518913177

OSHPD Facility Number:  
206150686

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	\$ 39,881	\$ 0	\$ 39,881	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,474	0	16,474	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,999	0	1,999	(Sch 4)
160		Activities - Total	6700	\$ 58,354	\$ 0	\$ 58,354	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 274,648	\$ 0	\$ 274,648	(Sch 6)
165	.20-.39	Fringe Benefits	6900	102,989	0	102,989	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	655,722	0	655,722	(Sch 6)
165		Administration - Total	6900	\$ 1,033,359	\$ 0	\$ 1,033,359	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 23,056	\$ 0	\$ 23,056	(Sch 3)
166	.20-.39	Fringe Benefits	6900	6,657	0	6,657	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	7,567	0	7,567	(Sch 4)
166		Medical Records - Total	6900	\$ 37,280	\$ 0	\$ 37,280	
167		CDPH Licensing Fees	6900	\$ 25,268	\$ 0	\$ 25,268	(Sch 6)
168		Professional Liability Insurance	6900	\$ 83,062	\$ 0	\$ 83,062	(Sch 6)
169		Quality Assurance Fees	6900	\$ 395,002	\$ 0	\$ 395,002	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,206	\$ 0	\$ 68,206	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,156	0	20,156	(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	\$ 88,362	\$ 0	\$ 88,362	
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	12,908	0	12,908	(Sch 6)
174		Caregiver Training - Total	6900	\$ 12,908	\$ 0	\$ 12,908	
		<b>Subtotal 155 - 174</b>		\$ 1,809,959	\$ 0	\$ 1,809,959	
200		<b>Total</b>		\$ 7,093,002	\$ 0	\$ 7,093,002	

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 - BAKERSFIELD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1518913177		4
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
1	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	28,297	697	28,994	
2	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through 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	22,469	(30)	22,439	

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - BAKERSFIELD							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1518913177		4
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>ADJUSTMENTS TO OTHER MATTERS</u></b>												
	N/A			1	14	N/A	Medi-Cal Overpayments			\$0		
3							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			\$4,985		
4							To recover outstanding Medi-Cal credit balances due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1 W&I Code 14124.2(b)			455 \$5,440	\$5,440	