

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - SHAFTER
SHAFTER, CALIFORNIA
NATIONAL PROVIDER NUMBER: 1023060571**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 13, 2013

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

GOLDEN LIVINGCENTER - SHAFTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1023060571
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 \$2,731 which resulted from Medi-Cal overpayments
3. Allocation of Home Office Cost

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Greg LeRoy
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Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rate Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

Greg LeRoy
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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility No.:
206150795

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	\$ 2,622,928	\$ 86.64
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 607,639	\$ 20.07
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 637,024	\$ 21.04
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 173,501	\$ 5.73
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 29,537	\$ 0.98
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,938	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 169,971	\$ 5.61
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 11,310	\$ 0.37
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 345,363	\$ 11.41
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 857,400	\$ 28.32
11	Cost of Routine Service/Audited Total Costs	\$ 5,481,488.00	\$ 5,474,610.97	\$ 180.84
12	Total Patient Days (Adj)	30,273	30,273	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 181.07	\$ 180.84	
14	Overpayments (Adj 2)	\$ 0	\$ (2,731)	
15	Medi-Cal Days (Adj 1)	26,952	25,770	
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 - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility No.:
206150795

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. 42 + Ln. 43)	\$ 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 - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility No.:
206150795

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	\$ 36,920	\$ 36,920		
160	Activities	79,059		\$ 79,059	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	7,295	0	0	7,295
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	493	0	0	493
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	2,506,949	36,920	79,059	2,622,928
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	\$ 2,630,716	\$ 36,920	\$ 79,059	\$ 2,630,716

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

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	\$ 50,200	\$ 50,200										
010	Housekeeping	102,887	577	\$ 103,464									
060	Laundry and Linen	63,485	1,284	2,678	\$ 67,447								
065	Dietary	250,447	6,698	13,964	0	\$ 271,109							
155	Social Services	N/A	864	1,801	0	0	\$ 2,665						
160	Activities	N/A	974	2,031	0	0	0	\$ 3,005					
165	Administration	N/A	5,518	11,504	0	0	0	0		\$ 17,022	\$ 17,022		
166	Medical Records	37,091	360	750	0	0	0	0		38,200		\$ 38,200	
170	Inservice Education - Nursing	116,592	0	0	0	0	0	0	\$ 116,592				
ANCILLARY SERVICES													
075	Patient Supplies		78	163	0	0	0	0	0	242	85	191	\$ 518
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	9	21	30
080	Physical Therapy		310	647	208	0	0	0	0	1,165	909	2,041	4,115
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		299	623	0	0	0	0	0	921	725	1,627	3,273
083	Speech Pathology		299	623	0	0	0	0	0	921	360	808	2,089
085	Pharmacy		168	351	0	0	0	0	0	519	381	856	1,756
090	Laboratory		0	0	0	0	0	0	0	0	41	92	133
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	78	176	254
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		32,638	68,051	67,240	271,109	2,665	3,005	116,592	561,301	14,283	32,055	607,639 *
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		133	278	0	0	0	0	0	411	12	28	452
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	136	306	443
	TOTAL	\$ 620,702	\$ 50,200	\$ 103,464	\$ 67,447	\$ 271,109	\$ 2,665	\$ 3,005	\$ 116,592	\$ 565,480	\$ 17,022	\$ 38,200	\$ 620,702

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

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	\$ 195,713	\$ 195,713										
010	Housekeeping	18,540	2,249	\$ 20,789									
060	Laundry and Linen	37,348	5,008	538	\$ 42,894								
065	Dietary	222,496	26,112	2,806	0	\$ 251,414							
155	Social Services	4,728	3,369	362	0	0	\$ 8,458						
160	Activities	10,489	3,798	408	0	0	0	\$ 14,695					
165	Administration	N/A	21,511	2,312	0	0	0	0		\$ 23,823	\$ 23,823		
166	Medical Records	6,821	1,402	151	0	0	0	0		8,373		\$ 8,373	
170	Inservice Education - Nursing	2,928	0	0	0	0	0	0	\$ 2,928				
	ANCILLARY SERVICES												
075	Patient Supplies	15,478	305	33	0	0	0	0	0	15,816	119	42	\$ 15,977
077	Specialized Support Surfaces	2,590	0	0	0	0	0	0	0	2,590	13	5	2,608
080	Physical Therapy	248,651	1,210	130	132	0	0	0	0	250,123	1,273	447	251,843
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	198,298	1,164	125	0	0	0	0	0	199,587	1,014	357	200,958
083	Speech Pathology	96,724	1,164	125	0	0	0	0	0	98,013	504	177	98,694
085	Pharmacy	104,217	656	70	0	0	0	0	0	104,943	534	188	105,665
090	Laboratory	11,453	0	0	0	0	0	0	0	11,453	58	20	11,531
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	21,816	0	0	0	0	0	0	0	21,816	110	39	21,964
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	148,831	127,246	13,674	42,761	251,414	8,458	14,695	2,928	610,008	19,990	7,026	637,024 *
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	1,890	520	56	0	0	0	0	0	2,466	17	6	2,489
145	Other Nonreimbursable	37,989	0	0	0	0	0	0	0	37,989	191	67	38,247
	TOTAL	\$ 1,387,000	\$ 195,713	\$ 20,789	\$ 42,894	\$ 251,414	\$ 8,458	\$ 14,695	\$ 2,928	\$ 1,354,804	\$ 23,823	\$ 8,373	\$ 1,387,000

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

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)	\$ 181,691	85%							
	Property Tax (line 40)	30,931	15%	\$ 212,622						
005	Plant Operations and Maintenance			2,740	\$ 2,740					
010	Housekeeping			2,412	31	\$ 2,444				
060	Laundry and Linen			5,370	70	63	\$ 5,503			
065	Dietary			28,002	366	330	0	\$ 28,697		
155	Social Services			3,612	47	43	0	0	\$ 3,702	
160	Activities			4,073	53	48	0	0	0	\$ 4,174
165	Administration			23,068	301	272	0	0	0	0
166	Medical Records			1,503	20	18	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			327	4	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,297	17	15	17	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,249	16	15	0	0	0	0
083	Speech Pathology			1,249	16	15	0	0	0	0
085	Pharmacy			703	9	8	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			136,459	1,781	1,607	5,486	28,697	3,702	4,174
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			558	7	7	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 212,622	100%	\$ 212,622	\$ 2,740	\$ 2,444	\$ 5,503	\$ 28,697	\$ 3,702	\$ 4,174

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

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 85% Of Total	Property Tax 15% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 181,691	85%							
	Property Tax (line 40)	30,931	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,641	\$ 23,641				
166	Medical Records				1,540		\$ 1,540			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	335	118	8	\$ 461	\$ 394	\$ 67
077	Specialized Support Surfaces			0	0	13	1	14	12	2
080	Physical Therapy			0	1,346	1,263	82	2,691	2,300	392
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,280	1,007	66	2,352	2,010	342
083	Speech Pathology			0	1,280	500	33	1,812	1,549	264
085	Pharmacy			0	721	530	35	1,285	1,098	187
090	Laboratory			0	0	57	4	61	52	9
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	109	7	116	99	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
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	181,907	19,838	1,293	203,038	173,501	29,537*
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	571	17	1	590	504	86
145	Other Nonreimbursable			0	0	190	12	202	173	29
	TOTAL	\$ 212,622	100%	\$ -	\$ 187,440	\$ 23,641	\$ 1,540	\$ 212,622	\$ 181,691	\$ 30,931

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

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. 61% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 1% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,642												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,014,137												
	Total Costs Allocable as Administration	1,021,779	61%											
167	DPH Licensing Fees	23,760	1%											
168	Professional Liability Insurance	202,558	12%											
169	Quality Assurance Fees	411,575	25%											
174	Caregiver Training	13,478	1%											
	Total	1,673,150	100%						\$ 1,673,150					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 7,295	\$ 242	\$ 15,816	\$ 335	\$ 23,688	8,364	\$ 5,108	\$ 119	\$ 1,013	\$ 2,058	\$ 67
077	Specialized Support Surfaces			0	0	2,590	0	2,590	915	558	13	111	225	7
080	Physical Therapy			493	1,165	250,123	1,346	253,127	89,379	54,583	1,269	10,821	21,986	720
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	921	199,587	1,280	201,788	71,252	43,513	1,012	8,626	17,527	574
083	Speech Pathology			0	921	98,013	1,280	100,214	35,386	21,610	503	4,284	8,704	285
085	Pharmacy			0	519	104,943	721	106,182	37,493	22,897	532	4,539	9,223	302
090	Laboratory			0	0	11,453	0	11,453	4,044	2,470	57	490	995	33
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	21,816	0	21,816	7,703	4,704	109	933	1,895	62
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			2,622,928	561,301	610,008	181,907	3,976,144	1,403,982	857,400	19,938	169,971	345,363	11,310
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	411	2,466	571	3,449	1,218	744	17	147	300	10
145	Other Nonreimbursable			0	0	37,989	0	37,989	13,414	8,192	190	1,624	3,300	108
	SUBTOTAL	\$ 1,673,150		\$ 2,630,716	\$ 565,480	\$ 1,354,804	\$ 187,440	\$ 4,738,441	\$ 1,673,150					
	Total Administrative Costs							\$ 1,673,150		\$ 1,021,779	\$ 23,760	\$ 202,558	\$ 411,575	\$ 13,478
	Unit Cost Multiplier							0.35310139						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 55,222	\$ 32,196	\$ 25,182	\$ 112,599							
	TOTAL FACILITY COSTS							\$ 6,524,190						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

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)
GENERAL SERVICES											
005	Plant Operations and Maintenance	226									
010	Housekeeping	199	199								
060	Laundry and Linen	443	443	443							
065	Dietary	2,310	2,310	2,310							
155	Social Services	298	298	298							
160	Activities	336	336	336							
165	Administration	1,903	1,903	1,903							
166	Medical Records	124	124	124							
170	Inservice Education - Nursing										
ANCILLARY SERVICES											
075	Patient Supplies	27	27	27						23,688	23,688
077	Specialized Support Surfaces									2,590	2,590
080	Physical Therapy	107	107	107	1,340					253,127	253,127
081	Respiratory Therapy									0	0
082	Occupational Therapy	103	103	103						201,788	201,788
083	Speech Pathology	103	103	103						100,214	100,214
085	Pharmacy	58	58	58						106,182	106,182
090	Laboratory									11,453	11,453
095	Home Health Services									0	0
100	Other Ancillary Services									21,816	21,816
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	11,257	11,257	11,257	433,285	90,819	2,655,780	2,655,780	2,655,780	3,976,144	3,976,144
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	46	46	46						3,449	3,449
145	Other Nonreimbursable									37,989	37,989
	TOTAL STATISTICS	17,540	17,314	17,115	434,625	90,819	2,655,780	2,655,780	2,655,780	4,738,441	4,738,441
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 36,920 0.013901754	\$ 79,059 0.029768656			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 50,200 2.89938778	\$ 103,464 6.04522221	\$ 67,447 0.15518542	\$ 271,109 2.98515783	\$ 2,665 0.00100366	\$ 3,005 0.00113164	\$ 116,592 0.04390123	\$ 17,022 0.00359224	\$ 38,200 0.00806175
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 195,713 11.30374264	\$ 20,789 1.21469149	\$ 42,894 0.09869121	\$ 251,414 2.76829279	\$ 8,458 0.00318494	\$ 14,695 0.00553329	\$ 2,928 0.00110250	\$ 23,823 0.00502752	\$ 8,373 0.00176710
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 212,622 12.12212087	\$ 2,740 0.15823029	\$ 2,444 0.14278644	\$ 5,503 0.01266253	\$ 28,697 0.31598507	\$ 3,702 0.00139398	\$ 4,174 0.00157173	\$ - 0.00000000	\$ 23,641 0.00498924	\$ 1,540 0.00032510

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

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	\$ 38,262	\$ 0	\$ 38,262	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,938	0	11,938	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	195,713	0	195,713	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 245,913	\$ 0	\$ 245,913	
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	102,887	0	102,887	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	18,540	0	18,540	(Sch 4)
010		Housekeeping - Total	6300	\$ 121,427	\$ 0	\$ 121,427	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 71,502	\$ 0	\$ 71,502	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	49,838	0	49,838	(Sch 5)
025		Depreciation: Equipment	7140	34,775	0	34,775	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	25,576	0	25,576	(Sch 5)
040		Property Taxes	7300	30,931	0	30,931	(Sch 5)
045		Property Insurance	7400	7,642	0	7,642	(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		\$ 587,604	\$ 0	\$ 587,604	
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	63,485	0	63,485	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	37,348	0	37,348	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 100,833	\$ 0	\$ 100,833	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 199,882	\$ 0	\$ 199,882	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,565	0	50,565	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	222,496	0	222,496	(Sch 4)
065		Dietary - Total	6500	\$ 472,943	\$ 0	\$ 472,943	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 8,519	\$ 0	\$ 8,519	(Sch 2)
075	.20-.39	Fringe Benefits	8100	(1,224)	0	(1,224)	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	15,478	0	15,478	(Sch 4)
075		Patient Supplies - Total	8100	\$ 22,773	\$ 0	\$ 22,773	
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	2,590	0	2,590	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 2,590	\$ 0	\$ 2,590	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

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	\$ 451	\$ 0	\$ 451	(Sch 2)
080	.20-.39	Fringe Benefits	8200	42	0	42	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	248,651	0	248,651	(Sch 4)
080		Physical Therapy - Total	8200	\$ 249,144	\$ 0	\$ 249,144	
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	198,298	0	198,298	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 198,298	\$ 0	\$ 198,298	
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	96,724	0	96,724	(Sch 4)
083		Speech Pathology - Total	8280	\$ 96,724	\$ 0	\$ 96,724	
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	104,217	0	104,217	(Sch 4)
085		Pharmacy - Total	8300	\$ 104,217	\$ 0	\$ 104,217	
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	11,453	0	11,453	(Sch 4)
090		Laboratory - Total	8400	\$ 11,453	\$ 0	\$ 11,453	
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	21,816	0	21,816	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 21,816	\$ 0	\$ 21,816	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

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		\$ 707,015	\$ 0	\$ 707,015	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,010,837	\$ 0	\$ 2,010,837	(Sch 2)
105	.20-.39	Fringe Benefits	6110	420,489	0	420,489	(Sch 2)
105	.49	Agency Staff	6110	75,623	0	75,623	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	148,831	0	148,831	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,655,780	\$ 0	\$ 2,655,780	
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 - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

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	1,890	0	1,890 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,890	\$ 0	\$ 1,890
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	37,989	0	37,989 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 37,989	\$ 0	\$ 37,989
146		Subtotal 105 - 145		\$ 2,695,659	\$ 0	\$ 2,695,659
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 28,733	\$ 0	\$ 28,733 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,187	0	8,187 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,728	0	4,728 (Sch 4)
155		Social Services - Total	6600	\$ 41,648	\$ 0	\$ 41,648

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

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	\$ 65,199	\$ 0	\$ 65,199	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,860	0	13,860	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,489	0	10,489	(Sch 4)
160		Activities - Total	6700	\$ 89,548	\$ 0	\$ 89,548	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 259,247	\$ 0	\$ 259,247	(Sch 6)
165	.20-.39	Fringe Benefits	6900	89,466	0	89,466	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	665,424	0	665,424	(Sch 6)
165		Administration - Total	6900	\$ 1,014,137	\$ 0	\$ 1,014,137	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 28,879	\$ 0	\$ 28,879	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,212	0	8,212	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,821	0	6,821	(Sch 4)
166		Medical Records - Total	6900	\$ 43,912	\$ 0	\$ 43,912	
167		CDPH Licensing Fees	6900	\$ 23,760	\$ 0	\$ 23,760	(Sch 6)
168		Professional Liability Insurance	6900	\$ 202,558	\$ 0	\$ 202,558	(Sch 6)
169		Quality Assurance Fees	6900	\$ 411,575	\$ 0	\$ 411,575	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 94,381	\$ 0	\$ 94,381	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,211	0	22,211	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,928	0	2,928	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 119,520	\$ 0	\$ 119,520	
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	13,478	0	13,478	(Sch 6)
174		Caregiver Training - Total	6900	\$ 13,478	\$ 0	\$ 13,478	
		Subtotal 155 - 174		\$ 1,960,136	\$ 0	\$ 1,960,136	
200		Total		\$ 6,524,190	\$ 0	\$ 6,524,190	

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

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

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

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN LIVINGCENTER - SHAFTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1023060571		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 To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 28, 2013 Report Date: March 1, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	26,952	(1,182)	25,770

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - SHAFTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1023060571		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	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	\$2,731	\$2,731