

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - FRESNO  
FRESNO, CALIFORNIA  
NATIONAL PROVIDER NUMBER: 1477509180**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2012**

**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 18, 2014

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

GOLDEN LIVINGCENTER - FRESNO  
NATIONAL PROVIDER IDENTIFIER (NPI) 1477509180  
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$6,659, 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 Rates 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 - FRESNO

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## Provider NPI:

1477509180

## OSHPD Facility No.:

206100685

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	\$ 5,817,263	\$ 85.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,323,901	\$ 19.55
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,294,168	\$ 19.11
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,276,248	\$ 18.85
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 63,804	\$ 0.94
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 52,560	\$ 0.78
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 49,817	\$ 0.74
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 27,922	\$ 0.41
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 739,389	\$ 10.92
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,401,353	\$ 20.70
11	Cost of Routine Service/Audited Total Costs	\$ 12,304,219	\$ 12,046,424.40	\$ 177.91
12	Total Patient Days (Adj )	67,709	67,709	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 181.72	\$ 177.91	
14	Overpayments (Adj 8-11)	\$ 0	\$ (6,659)	
15	Medi-Cal Days (6)	54,010	49,608	
16	Medi-Cal Managed Care Days (Adj 7)		48	
<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	
<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	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
GOLDEN LIVINGCENTER - FRESNO

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**Provider NPI:**  
1477509180

**OSHPD Facility No.:**  
206100685

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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 - FRESNO

**Fiscal Period:**  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

**Provider NPI:**  
1477509180

**OSHPD Facility No.:**  
206100685

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 157,983	\$ 157,983		
160	Activities	138,072		\$ 138,072	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	33,233	0	0	33,233
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	5,521,208	157,983	138,072	5,817,263 *
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>\$ 5,850,496</b>	<b>\$ 157,983</b>	<b>\$ 138,072</b>	<b>\$ 5,850,496</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GOLDEN LIVINGCENTER - FRESNO

Provider NPI:  
1477509180

OSHPD Facility Number:  
206100685

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 83,097	\$ 83,097										
010	Housekeeping	262,968	703	\$ 263,671									
060	Laundry and Linen	160,874	1,637	5,237	\$ 167,748								
065	Dietary	632,875	9,836	31,476	0	\$ 674,187							
155	Social Services	N/A	1,054	3,374	0	0	\$ 4,428						
160	Activities	N/A	1,600	5,120	0	0	0	\$ 6,719					
165	Administration	N/A	4,900	15,679	0	0	0	0		\$ 20,579	\$ 20,579		
166	Medical Records	104,129	862	2,759	0	0	0	0		107,750		\$ 107,750	
170	Inservice Education - Nursing	127,518	0	0	0	0	0	0	\$ 127,518				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		349	1,118	0	0	0	0	0	1,467	158	825	\$ 2,450
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	49	254	303
080	Physical Therapy		1,449	4,636	360	0	0	0	0	6,444	2,084	10,911	19,439
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	1	1
082	Occupational Therapy		1,551	4,963	0	0	0	0	0	6,513	1,179	6,175	13,867
083	Speech Pathology		0	0	0	0	0	0	0	0	488	2,555	3,043
085	Pharmacy		0	0	0	0	0	0	0	0	768	4,022	4,790
090	Laboratory		0	0	0	0	0	0	0	0	62	323	384
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	81	422	503
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		58,652	187,694	167,266	674,187	4,428	6,719	127,518	1,226,465	15,625	81,812	1,323,901 *
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		237	758	122	0	0	0	0	1,118	23	120	1,261
145	Other Nonreimbursable		268	857	0	0	0	0	0	1,124	63	331	1,518
	<b>TOTAL</b>	<b>\$ 1,371,461</b>	<b>\$ 83,097</b>	<b>\$ 263,671</b>	<b>\$ 167,748</b>	<b>\$ 674,187</b>	<b>\$ 4,428</b>	<b>\$ 6,719</b>	<b>\$ 127,518</b>	<b>\$ 1,243,132</b>	<b>\$ 20,579</b>	<b>\$ 107,750</b>	<b>\$ 1,371,461</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
GOLDEN LIVINGCENTER - FRESNO

Provider NPI:  
1477509180

OSHPD Facility Number:  
206100685

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 389,659	\$ 389,659										
010	Housekeeping	49,901	3,296	\$ 53,197									
060	Laundry and Linen	65,853	7,674	1,057	\$ 74,584								
065	Dietary	488,892	46,123	6,350	0	\$ 541,365							
155	Social Services	1,912	4,944	681	0	0	\$ 7,536						
160	Activities	6,853	7,502	1,033	0	0	0	\$ 15,388					
165	Administration	N/A	22,975	3,163	0	0	0	0		\$ 26,139	\$ 26,139		
166	Medical Records	5,532	4,043	557	0	0	0	0		10,132		\$ 10,132	
170	Inservice Education - Nursing	3,434	0	0	0	0	0	0	\$ 3,434				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	53,919	1,638	226	0	0	0	0	0	55,783	200	78	\$ 56,061
077	Specialized Support Surfaces	29,769	0	0	0	0	0	0	0	29,769	62	24	29,855
080	Physical Therapy	1,237,392	6,793	935	160	0	0	0	0	1,245,280	2,647	1,026	1,248,953
081	Respiratory Therapy	98	0	0	0	0	0	0	0	98	0	0	98
082	Occupational Therapy	680,901	7,272	1,001	0	0	0	0	0	689,174	1,498	581	691,253
083	Speech Pathology	299,038	0	0	0	0	0	0	0	299,038	620	240	299,898
085	Pharmacy	470,685	0	0	0	0	0	0	0	470,685	976	378	472,039
090	Laboratory	37,753	0	0	0	0	0	0	0	37,753	78	30	37,862
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	49,390	0	0	0	0	0	0	0	49,390	102	40	49,532
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	311,635	275,032	37,868	74,370	541,365	7,536	15,388	3,434	1,266,629	19,846	7,693	1,294,168 *
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	7,499	1,111	153	54	0	0	0	0	8,818	29	11	8,858
145	Other Nonreimbursable	31,505	1,255	173	0	0	0	0	0	32,933	80	31	33,044
	<b>TOTAL</b>	<b>\$ 4,221,620</b>	<b>\$ 389,659</b>	<b>\$ 53,197</b>	<b>\$ 74,584</b>	<b>\$ 541,365</b>	<b>\$ 7,536</b>	<b>\$ 15,388</b>	<b>\$ 3,434</b>	<b>\$ 4,185,350</b>	<b>\$ 26,139</b>	<b>\$ 10,132</b>	<b>\$ 4,221,620</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - FRESNO

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1477509180

OSHPD Facility Number:  
206100685

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)	\$ 1,363,018	95%							
	Property Tax (line 40)	68,142	5%	\$ 1,431,160						
005	Plant Operations and Maintenance			28,623	\$ 28,623					
010	Housekeeping			11,863	242	\$ 12,105				
060	Laundry and Linen			27,623	564	240	\$ 28,427			
065	Dietary			166,015	3,388	1,445	0	\$ 170,848		
155	Social Services			17,795	363	155	0	0	\$ 18,313	
160	Activities			27,002	551	235	0	0	0	\$ 27,788
165	Administration			82,697	1,688	720	0	0	0	0
166	Medical Records			14,553	297	127	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			5,897	120	51	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			24,450	499	213	61	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			26,175	534	228	0	0	0	0
083	Speech Pathology			0	0	0	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			989,949	20,203	8,617	28,346	170,848	18,313	27,788
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			4,000	82	35	21	0	0	0
145	Other Nonreimbursable			4,518	92	39	0	0	0	0
	<b>TOTAL</b>	\$ 1,431,160	100%	\$ 1,431,160	\$ 28,623	\$ 12,105	\$ 28,427	\$ 170,848	\$ 18,313	\$ 27,788

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - FRESNO

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Provider NPI:  
1477509180

OSHPD Facility Number:  
206100685

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 95% Of Total	Property Tax 5% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 1,363,018	95%							
	Property Tax (line 40)	68,142	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 85,104	\$ 85,104				
166	Medical Records				14,977		\$ 14,977			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	6,069	652	115	\$ 6,835	\$ 6,510	\$ 325
077	Specialized Support Surfaces			0	0	201	35	236	225	11
080	Physical Therapy			0	25,223	8,618	1,517	35,358	33,674	1,683
081	Respiratory Therapy			0	0	1	0	1	1	0
082	Occupational Therapy			0	26,937	4,877	858	32,672	31,116	1,556
083	Speech Pathology			0	0	2,018	355	2,373	2,260	113
085	Pharmacy			0	0	3,177	559	3,736	3,558	178
090	Laboratory			0	0	255	45	300	285	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	333	59	392	373	19
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	1,264,064	64,617	11,371	1,340,052	1,276,248	63,804
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	4,137	95	17	4,249	4,047	202
145	Other Nonreimbursable			0	4,649	261	46	4,956	4,720	236
	<b>TOTAL</b>	\$ 1,431,160	100%	\$ -	\$ 1,331,079	\$ 85,104	\$ 14,977	\$ 1,431,160	\$ 1,363,018	\$ 68,142

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GOLDEN LIVINGCENTER - FRESNO

Provider NPI:  
1477509180

OSHPD Facility Number:  
206100685

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 1% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 21,232												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,824,430												
	Total Costs Allocable as Administration	1,845,662	62%											
167	CDPH Licensing Fees	69,224	2%											
168	Professional Liability Insurance	65,612	2%											
169	Quality Assurance Fees	973,817	33%											
174	Caregiver Training	36,775	1%											
	Total	2,991,090	100%						\$ 2,991,090					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 33,233	\$ 1,467	\$ 55,783	\$ 6,069	\$ 96,552	22,902	\$ 14,132	\$ 530	\$ 502	\$ 7,456	\$ 282
077	Specialized Support Surfaces			0	0	29,769	0	29,769	7,061	4,357	163	155	2,299	87
080	Physical Therapy			0	6,444	1,245,280	25,223	1,276,948	302,890	186,900	7,010	6,644	98,613	3,724
081	Respiratory Therapy			0	0	98	0	98	23	14	1	1	8	0
082	Occupational Therapy			0	6,513	689,174	26,937	722,624	171,406	105,766	3,967	3,760	55,805	2,107
083	Speech Pathology			0	0	299,038	0	299,038	70,931	43,768	1,642	1,556	23,093	872
085	Pharmacy			0	0	470,685	0	470,685	111,646	68,891	2,584	2,449	36,349	1,373
090	Laboratory			0	0	37,753	0	37,753	8,955	5,526	207	196	2,915	110
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	49,390	0	49,390	11,715	7,229	271	257	3,814	144
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			5,817,263	1,226,465	1,266,629	1,264,064	9,574,420	2,271,041	1,401,353	52,560	49,817	739,389	27,922
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,118	8,818	4,137	14,073	3,338	2,060	77	73	1,087	41
145	Other Nonreimbursable			0	1,124	32,933	4,649	38,706	9,181	5,665	212	201	2,989	113
	<b>SUBTOTAL</b>	\$ 2,991,090		\$ 5,850,496	\$ 1,243,132	\$ 4,185,350	\$ 1,331,079	\$ 12,610,056	\$ 2,991,090					
	Total Administrative Costs							\$ 2,991,090		\$ 1,845,662	\$ 69,224	\$ 65,612	\$ 973,817	\$ 36,775
	Unit Cost Multiplier							0.23719879						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 128,329	\$ 36,270	\$ 100,081	\$ 264,681							
	<b>TOTAL FACILITY COSTS</b>							\$ 15,865,827						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GOLDEN LIVINGCENTER - FRESNO

Provider NPI:  
1477509180

OSHPD Facility Number:  
206100685

Fiscal Period:  
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 4)	Plant Ops (SQ FT) 5 (Adj 4)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj 5)	Dietary (MEALS) 65 (Adj )	Soc Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
<b>GENERAL SERVICES</b>											
005	Plant Operations and Maintenance	830									
010	Housekeeping	344	344								
060	Laundry and Linen	801	801	801							
065	Dietary	4,814	4,814	4,814							
155	Social Services	516	516	516							
160	Activities	783	783	783							
165	Administration	2,398	2,398	2,398							
166	Medical Records	422	422	422							
170	Inservice Education - Nursing										
<b>ANCILLARY SERVICES</b>											
075	Patient Supplies	171	171	171						96,552	96,552
077	Specialized Support Surfaces									29,769	29,769
080	Physical Therapy	709	709	709	1,825					1,276,948	1,276,948
081	Respiratory Therapy									98	98
082	Occupational Therapy	759	759	759						722,624	722,624
083	Speech Pathology									299,038	299,038
085	Pharmacy									470,685	470,685
090	Laboratory									37,753	37,753
095	Home Health Services									0	0
100	Other Ancillary Services									49,390	49,390
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
<b>ROUTINE SERVICES</b>											
105	Skilled Nursing Care	28,706	28,706	28,706	848,250	203,127	5,832,843	5,832,843	5,832,843	9,574,420	9,574,420
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	116	116	116	619					14,073	14,073
145	Other Nonreimbursable	131	131	131						38,706	38,706
	TOTAL STATISTICS	41,500	40,670	40,326	850,694	203,127	5,832,843	5,832,843	5,832,843	12,610,056	12,610,056
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 157,983 0.027085077	\$ 138,072 0.023671475			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 83,097 2.04320138	\$ 263,671 6.53848290	\$ 167,748 0.19718951	\$ 674,187 3.31904291	\$ 4,428 0.00075918	\$ 6,719 0.00115200	\$ 127,518 0.02186207	\$ 20,579 0.00163194	\$ 107,750 0.00854481
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 389,659 9.58099336	\$ 53,197 1.31917031	\$ 74,584 0.08767434	\$ 541,365 2.66515721	\$ 7,536 0.00129208	\$ 15,388 0.00263814	\$ 3,434 0.00058874	\$ 26,139 0.00207284	\$ 10,132 0.00080348
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,431,160 34.48578313	\$ 28,623 0.70379149	\$ 12,105 0.30018384	\$ 28,427 0.03341660	\$ 170,848 0.84108807	\$ 18,313 0.00313959	\$ 27,788 0.00476414	\$ - 0.00000000	\$ 85,104 0.00674893	\$ 14,977 0.00118768

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

GOLDEN LIVINGCENTER - FRESNO

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## Provider NPI:

1477509180

## OSHPD Facility Number:

206100685

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	\$ 57,152	\$ 0	\$ 57,152	(Sch 3)
005	.20-.39	Fringe Benefits	6200	25,945	0	25,945	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	389,659	0	389,659	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 472,756	\$ 0	\$ 472,756	
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	262,968	0	262,968	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	49,901	0	49,901	(Sch 4)
010		Housekeeping - Total	6300	\$ 312,869	\$ 0	\$ 312,869	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	188,874	0	188,874	(Sch 5)
025		Depreciation: Equipment	7140	82,837	0	82,837	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,091,307	0	1,091,307	(Sch 5)
040		Property Taxes	7300	68,142	0	68,142	(Sch 5)
045		Property Insurance	7400	21,232	0	21,232	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 2,238,017	\$ 0	\$ 2,238,017	
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	160,874	0	160,874	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	65,853	0	65,853	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 226,727	\$ 0	\$ 226,727	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 480,487	\$ 0	\$ 480,487	(Sch 3)
065	.20-.39	Fringe Benefits	6500	152,388	0	152,388	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	488,892	0	488,892	(Sch 4)
065		Dietary - Total	6500	\$ 1,121,767	\$ 0	\$ 1,121,767	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 22,040	\$ 0	\$ 22,040	(Sch 2)
075	.20-.39	Fringe Benefits	8100	11,193	0	11,193	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	53,919	0	53,919	(Sch 4)
075		Patient Supplies - Total	8100	\$ 87,152	\$ 0	\$ 87,152	
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	29,769	0	29,769	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 29,769	\$ 0	\$ 29,769	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

GOLDEN LIVINGCENTER - FRESNO

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## Provider NPI:

1477509180

## OSHPD Facility Number:

206100685

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	1,237,392	0	1,237,392	(Sch 4)
080		Physical Therapy - Total	8200	\$ 1,237,392	\$ 0	\$ 1,237,392	
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	98	0	98	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 98	\$ 0	\$ 98	
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	680,901	0	680,901	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 680,901	\$ 0	\$ 680,901	
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	299,038	0	299,038	(Sch 4)
083		Speech Pathology - Total	8280	\$ 299,038	\$ 0	\$ 299,038	
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	470,685	0	470,685	(Sch 4)
085		Pharmacy - Total	8300	\$ 470,685	\$ 0	\$ 470,685	
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	37,753	0	37,753	(Sch 4)
090		Laboratory - Total	8400	\$ 37,753	\$ 0	\$ 37,753	
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	49,390	0	49,390	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 49,390	\$ 0	\$ 49,390	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

GOLDEN LIVINGCENTER - FRESNO

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## Provider NPI:

1477509180

## OSHPD Facility Number:

206100685

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		\$ 2,892,178	\$ 0	\$ 2,892,178	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 4,176,772	\$ 0	\$ 4,176,772	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,344,436	0	1,344,436	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	311,635	0	311,635	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 5,832,843	\$ 0	\$ 5,832,843	
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 - FRESNO

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## Provider NPI:

1477509180

## OSHPD Facility Number:

206100685

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)
		<b>Other Nonreimbursable</b>				
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	7,499	0	7,499 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,499	\$ 0	\$ 7,499
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	31,505	0	31,505 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 31,505	\$ 0	\$ 31,505
146		<b>Subtotal 105 - 145</b>		\$ 5,871,847	\$ 0	\$ 5,871,847
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 132,017	\$ 0	\$ 132,017 (Sch 2)
155	.20-.39	Fringe Benefits	6600	25,966	0	25,966 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,912	0	1,912 (Sch 4)
155		Social Services - Total	6600	\$ 159,895	\$ 0	\$ 159,895

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

GOLDEN LIVINGCENTER - FRESNO

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## Provider NPI:

1477509180

## OSHPD Facility Number:

206100685

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	\$ 106,460	\$ 0	\$ 106,460	(Sch 2)
160	.20-.39	Fringe Benefits	6700	31,612	0	31,612	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,853	0	6,853	(Sch 4)
160		Activities - Total	6700	\$ 144,925	\$ 0	\$ 144,925	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 434,462	\$ 0	\$ 434,462	(Sch 6)
165	.20-.39	Fringe Benefits	6900	186,620	0	186,620	(Sch 6)
165	.49	Agency Staff	6900	3,253	0	3,253	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,496,097	(296,002)	1,200,095	(Sch 6)
165		Administration - Total	6900	\$ 2,120,432	\$ (296,002)	\$ 1,824,430	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 77,054	\$ 0	\$ 77,054	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,075	0	27,075	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,532	0	5,532	(Sch 4)
166		Medical Records - Total	6900	\$ 109,661	\$ 0	\$ 109,661	
167		CDPH Licensing Fees	6900	\$ 69,224	\$ 0	\$ 69,224	(Sch 6)
168		Professional Liability Insurance	6900	\$ 65,612	\$ 0	\$ 65,612	(Sch 6)
169		Quality Assurance Fees	6900	\$ 973,817	\$ 0	\$ 973,817	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 102,595	\$ 0	\$ 102,595	(Sch 3)
170	.20-.39	Fringe Benefits	6800	24,923	0	24,923	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	3,434	0	3,434	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 130,952	\$ 0	\$ 130,952	
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	36,775	0	36,775	(Sch 6)
174		Caregiver Training - Total	6900	\$ 36,775	\$ 0	\$ 36,775	
		<b>Subtotal 155 - 174</b>		\$ 3,811,293	\$ (296,002)	\$ 3,515,291	
200		<b>Total</b>		\$ 16,161,829	\$ (296,002)	\$ 15,865,827	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 614,485	
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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 - FRESNO							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1477509180		11
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>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Insurance To include group health insurance expense in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$614,485	\$614,485		

Provider Name							Fiscal Period		Provider NPI		Adjustments
GOLDEN LIVINGCENTER - FRESNO							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1477509180		11
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 COSTS</u></b>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$1,496,097			
2							To eliminate prior year legal expense. 42 CFR 413.5, 413.20, 413.24 and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		(\$42,492)		
3							To eliminate legal expense due to insufficient documentation and not related to patient care. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2183, 2300 and 2304		<u>(253,510)</u> (\$296,002)	\$1,200,095	

Provider Name							Fiscal Period		Provider NPI		Adjustments
GOLDEN LIVINGCENTER - FRESNO							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1477509180		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
4	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	1,011	(181)	830	
	10.7	010	1,2	7	010	N/A	Housekeeping	298	46	344	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	811	(10)	801	
	10.7	065	1,2,3	7	065	N/A	Dietary	4,584	230	4,814	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	117	54	171	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	30,874	(2,168)	28,706	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	131	131	
	10.7	160	1,2,3	7	160	N/A	Activities	981	(198)	783	
	10.7	165	1,2,3	7	165	N/A	Administration	2,283	115	2,398	
	10.7	175	1,2,3	7	N/A	N/A	Total Statistics - Capital	43,481	(1,981)	41,500	
	10.7	175	1,2,3	7	N/A	N/A	Total Statistics - Plant Operations	42,470	(1,800)	40,670	
	10.7	175	1,2,3	7	N/A	N/A	Total Statistics - Housekeeping	42,172	(1,846)	40,326	
To adjust square footage statistics to agree with the provider's records for proper allocation of indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											
5	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	850,580	(2,330)	848,250	
	10.7	175	4	7	N/A	N/A	Total Statistics	853,024	(2,330)	850,694	
To adjust laundry and linen pounds statistics in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
GOLDEN LIVINGCENTER - FRESNO							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1477509180		11
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>											
6	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Paid Claims Summary Report:  Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through July 31, 2013 Report Date: August 9, 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	54,010	(4,402)	49,608	
7	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2205 and 2304	0	48	48	

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - FRESNO							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1477509180		11
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>ADJUSTMENTS TO OTHER MATTERS</b>												
	N/A			1	14	N/A	Overpayments	\$0				
8							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786 and 51458.1		\$257			
9							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786 and 51458.1		8			
10							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		3,033			
11							To recover Medi-Cal overpayments for the day of death and following days. 42 CFR 431.107, 433.139, 413.20 and 413.24 CMS Pub. 15-1, Sections 2205.1 and 2409 CCR, Title 22, Section 51458.1		<u>3,361</u> \$6,659	\$6,659		