

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER - CLOVIS
CLOVIS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1073569000**

**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: Christiana Aleru**



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 – CLOVIS
NATIONAL PROVIDER IDENTIFIER (NPI) 1073569000
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. 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 \$84, 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.

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.

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 - CLOVIS

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

Provider NPI:
1073569000

OSHPD Facility No.:
206100694

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,673,047	\$ 86.84
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 481,191	\$ 24.98
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 357,483	\$ 18.56
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 220,386	\$ 11.44
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 10,448	\$ 0.54
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,806	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 11,447	\$ 0.59
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 7,879	\$ 0.41
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 208,636	\$ 10.83
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 421,543	\$ 21.88
11	Cost of Routine Service/Audited Total Costs	\$ 3,463,744	\$ 3,404,865.29	\$ 176.73
12	Total Patient Days (Adj)	19,266	19,266	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 179.79	\$ 176.73	
14	Overpayments (Adj 7)	\$ 0	\$ (84)	
15	Medi-Cal Days (Adj 6)	13,149	12,500	
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	
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:
1073569000

OSHPD Facility No.:
206100694

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	
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 - CLOVIS

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

Provider NPI:
1073569000

OSHPD Facility No.:
206100694

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 38,499	\$ 38,499		
160	Activities	58,070		\$ 58,070	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	6,355	0	0	6,355
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,576,478	38,499	58,070	1,673,047
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,679,402	\$ 38,499	\$ 58,070	\$ 1,679,402

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - CLOVIS

Provider NPI:
1073569000

OSHPD Facility Number:
206100694

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 49,339	\$ 49,339										
010	Housekeeping	72,241	444	\$ 72,685									
060	Laundry and Linen	44,195	1,177	1,749	\$ 47,121								
065	Dietary	219,948	6,633	9,860	0	\$ 236,440							
155	Social Services	N/A	261	388	0	0	\$ 649						
160	Activities	N/A	963	1,431	0	0	0	\$ 2,393					
165	Administration	N/A	2,260	3,360	0	0	0	0		\$ 5,620	\$ 5,620		
166	Medical Records	34,642	397	591	0	0	0	0		35,630		\$ 35,630	
170	Inservice Education - Nursing	75,678	0	0	0	0	0	0	\$ 75,678				
ANCILLARY SERVICES													
075	Patient Supplies		195	290	0	0	0	0	0	484	33	212	\$ 730
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		600	892	391	0	0	0	0	1,884	512	3,249	5,645
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		296	440	0	0	0	0	0	736	334	2,121	3,192
083	Speech Pathology		121	180	0	0	0	0	0	300	154	978	1,433
085	Pharmacy		0	0	0	0	0	0	0	0	249	1,578	1,827
090	Laboratory		0	0	0	0	0	0	0	0	35	220	255
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	29	181	210
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		35,579	52,890	46,502	236,440	649	2,393	75,678	450,132	4,232	26,828	481,191*
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		413	614	228	0	0	0	0	1,255	14	92	1,362
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	27	172	199
	TOTAL	\$ 496,043	\$ 49,339	\$ 72,685	\$ 47,121	\$ 236,440	\$ 649	\$ 2,393	\$ 75,678	\$ 454,792	\$ 5,620	\$ 35,630	\$ 496,043

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN LIVINGCENTER - CLOVIS

Provider NPI:
1073569000

OSHPD Facility Number:
206100694

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 111,195	\$ 111,195										
010	Housekeeping	13,246	1,001	\$ 14,247									
060	Laundry and Linen	17,582	2,652	343	\$ 20,577								
065	Dietary	135,170	14,948	1,933	0	\$ 152,050							
155	Social Services	2,116	588	76	0	0	\$ 2,781						
160	Activities	3,373	2,169	280	0	0	0	\$ 5,823					
165	Administration	N/A	5,094	659	0	0	0	0		\$ 5,752	\$ 5,752		
166	Medical Records	0	896	116	0	0	0	0		1,012		\$ 1,012	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	13,009	439	57	0	0	0	0	0	13,505	34	6	\$ 13,545
077	Specialized Support Surfaces	31	0	0	0	0	0	0	0	31	0	0	31
080	Physical Therapy	319,911	1,353	175	171	0	0	0	0	321,609	524	92	322,226
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	210,186	667	86	0	0	0	0	0	210,940	342	60	211,342
083	Speech Pathology	97,090	272	35	0	0	0	0	0	97,397	158	28	97,583
085	Pharmacy	158,620	0	0	0	0	0	0	0	158,620	255	45	158,920
090	Laboratory	22,145	0	0	0	0	0	0	0	22,145	36	6	22,187
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	18,223	0	0	0	0	0	0	0	18,223	29	5	18,257
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	80,878	80,184	10,367	20,307	152,050	2,781	5,823	0	352,390	4,331	762	357,483 *
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	4,746	931	120	100	0	0	0	0	5,897	15	3	5,914
145	Other Nonreimbursable	17,283	0	0	0	0	0	0	0	17,283	28	5	17,316
	TOTAL	\$ 1,224,804	\$ 111,195	\$ 14,247	\$ 20,577	\$ 152,050	\$ 2,781	\$ 5,823	\$ -	\$ 1,218,040	\$ 5,752	\$ 1,012	\$ 1,224,804

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:
1073569000

OSHPD Facility Number:
206100694

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)	\$ 231,250	95%							
	Property Tax (line 40)	10,963	5%	\$ 242,213						
005	Plant Operations and Maintenance			3,804	\$ 3,804					
010	Housekeeping			2,147	34	\$ 2,181				
060	Laundry and Linen			5,687	91	52	\$ 5,830			
065	Dietary			32,049	511	296	0	\$ 32,856		
155	Social Services			1,262	20	12	0	0	\$ 1,293	
160	Activities			4,651	74	43	0	0	0	\$ 4,768
165	Administration			10,922	174	101	0	0	0	0
166	Medical Records			1,921	31	18	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			942	15	9	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,900	46	27	48	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,431	23	13	0	0	0	0
083	Speech Pathology			584	9	5	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			171,920	2,743	1,587	5,753	32,856	1,293	4,768
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			1,996	32	18	28	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 242,213	100%	\$ 242,213	\$ 3,804	\$ 2,181	\$ 5,830	\$ 32,856	\$ 1,293	\$ 4,768

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:
1073569000

OSHPD Facility Number:
206100694

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
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 231,250	95%							
	Property Tax (line 40)	10,963	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,197	\$ 11,197				
166	Medical Records				1,969		\$ 1,969			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	965	67	12	\$ 1,044	\$ 996	\$ 47
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	3,021	1,021	180	4,222	4,031	191
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,467	666	117	2,251	2,149	102
083	Speech Pathology			0	598	307	54	960	916	43
085	Pharmacy			0	0	496	87	583	557	26
090	Laboratory			0	0	69	12	81	78	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	57	10	67	64	3
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	220,921	8,430	1,483	230,834	220,386	10,448 *
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	2,075	29	5	2,108	2,013	95
145	Other Nonreimbursable			0	0	54	10	64	61	3
	TOTAL	\$ 242,213	100%	\$ -	\$ 229,047	\$ 11,197	\$ 1,969	\$ 242,213	\$ 231,250	\$ 10,963

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - CLOVIS

Provider NPI:
1073569000

OSHPD Facility Number:
206100694

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. 64% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 1% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 6,223												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	553,640												
	Total Costs Allocable as Administration	559,863	64%											
167	CDPH Licensing Fees	17,008	2%											
168	Professional Liability Insurance	15,203	2%											
169	Quality Assurance Fees	277,095	32%											
174	Caregiver Training	10,464	1%											
	Total	879,633	100%						\$ 879,633					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 6,355	\$ 484	\$ 13,505	\$ 965	\$ 21,310	5,234	\$ 3,331	\$ 101	\$ 90	\$ 1,649	\$ 62
077	Specialized Support Surfaces			0	0	31	0	31	8	5	0	0	2	0
080	Physical Therapy			0	1,884	321,609	3,021	326,514	80,198	51,044	1,551	1,386	25,263	954
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	736	210,940	1,467	213,143	52,352	33,321	1,012	905	16,492	623
083	Speech Pathology			0	300	97,397	598	98,296	24,143	15,367	467	417	7,605	287
085	Pharmacy			0	0	158,620	0	158,620	38,960	24,797	753	673	12,273	463
090	Laboratory			0	0	22,145	0	22,145	5,439	3,462	105	94	1,713	65
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	18,223	0	18,223	4,476	2,849	87	77	1,410	53
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,673,047	450,132	352,390	220,921	2,696,490	662,311	421,543	12,806	11,447	208,636	7,879
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	1,255	5,897	2,075	9,227	2,266	1,442	44	39	714	27
145	Other Nonreimbursable			0	0	17,283	0	17,283	4,245	2,702	82	73	1,337	50
	SUBTOTAL	\$ 879,633		\$ 1,679,402	\$ 454,792	\$ 1,218,040	\$ 229,047	\$ 3,581,282	\$ 879,633					
	Total Administrative Costs							\$ 879,633		\$ 559,863	\$ 17,008	\$ 15,203	\$ 277,095	\$ 10,464
	Unit Cost Multiplier							0.24561960						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 41,251	\$ 6,764	\$ 13,166	\$ 61,180							
	TOTAL FACILITY COSTS							\$ 4,522,095						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - CLOVIS

Provider NPI:
1073569000

OSHPD Facility Number:
206100694

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	202									
010	Housekeeping	114	114								
060	Laundry and Linen	302	302	302							
065	Dietary	1,702	1,702	1,702	0						
155	Social Services	67	67	67	0	0					
160	Activities	247	247	247	0	0					
165	Administration	580	580	580	0	0					
166	Medical Records	102	102	102	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
	ANCILLARY SERVICES										
075	Patient Supplies	50	50	50	0	0	0	0	0	21,310	21,310
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	31	31
080	Physical Therapy	154	154	154	1,564	0	0	0	0	326,514	326,514
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	76	76	76	0	0	0	0	0	213,143	213,143
083	Speech Pathology	31	31	31	0	0	0	0	0	98,296	98,296
085	Pharmacy	0	0	0	0	0	0	0	0	158,620	158,620
090	Laboratory	0	0	0	0	0	0	0	0	22,145	22,145
095	Home Health Services	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	18,223	18,223
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,130	9,130	9,130	185,848	9,330	1,657,356	1,657,356	1,657,356	2,696,490	2,696,490
110	Intermediate Care	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	106	106	106	912	0	0	0	0	9,227	9,227
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	17,283	17,283
	TOTAL STATISTICS	12,863	12,661	12,547	188,324	9,330	1,657,356	1,657,356	1,657,356	3,581,282	3,581,282
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 38,499 0.023229167	\$ 58,070 0.035037735			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 49,339 3.89692757	\$ 72,685 5.79303816	\$ 47,121 0.25021436	\$ 236,440 25.34194230	\$ 649 0.00039173	\$ 2,393 0.00144412	\$ 75,678 0.04566189	\$ 5,620 0.00156932	\$ 35,630 0.00994906
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 111,195 8.78248164	\$ 14,247 1.13550673	\$ 20,577 0.10926506	\$ 152,050 16.29693636	\$ 2,781 0.00167768	\$ 5,823 0.00351327	\$ - 0.00000000	\$ 5,752 0.00160625	\$ 1,012 0.00028248
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 242,213 18.83021068	\$ 3,804 0.30042671	\$ 2,181 0.17381786	\$ 5,830 0.03095700	\$ 32,856 3.52156301	\$ 1,293 0.00078040	\$ 4,768 0.00287699	\$ - 0.00000000	\$ 11,197 0.00312642	\$ 1,969 0.00054982

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:
1073569000

OSHPD Facility Number:
206100694

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	\$ 33,638	\$ 0	\$ 33,638	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,701	0	15,701	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	111,195	0	111,195	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 160,534	\$ 0	\$ 160,534	
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	72,241	0	72,241	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,246	0	13,246	(Sch 4)
010		Housekeeping - Total	6300	\$ 85,487	\$ 0	\$ 85,487	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	60,874	0	60,874	(Sch 5)
025		Depreciation: Equipment	7140	22,287	0	22,287	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	148,089	0	148,089	(Sch 5)
040		Property Taxes	7300	10,963	0	10,963	(Sch 5)
045		Property Insurance	7400	6,223	0	6,223	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 494,457	\$ 0	\$ 494,457	
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	44,195	0	44,195	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,582	0	17,582	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 61,777	\$ 0	\$ 61,777	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 159,761	\$ 0	\$ 159,761	(Sch 3)
065	.20-.39	Fringe Benefits	6500	60,187	0	60,187	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	135,170	0	135,170	(Sch 4)
065		Dietary - Total	6500	\$ 355,118	\$ 0	\$ 355,118	
070		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 5,967	\$ 0	\$ 5,967	(Sch 2)
075	.20-.39	Fringe Benefits	8100	388	0	388	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	13,009	0	13,009	(Sch 4)
075		Patient Supplies - Total	8100	\$ 19,364	\$ 0	\$ 19,364	
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	31	0	31	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 31	\$ 0	\$ 31	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:
1073569000

OSHPD Facility Number:
206100694

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	319,911	0	319,911	(Sch 4)
080		Physical Therapy - Total	8200	\$ 319,911	\$ 0	\$ 319,911	
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	210,186	0	210,186	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 210,186	\$ 0	\$ 210,186	
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	97,090	0	97,090	(Sch 4)
083		Speech Pathology - Total	8280	\$ 97,090	\$ 0	\$ 97,090	
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	158,620	0	158,620	(Sch 4)
085		Pharmacy - Total	8300	\$ 158,620	\$ 0	\$ 158,620	
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	22,145	0	22,145	(Sch 4)
090		Laboratory - Total	8400	\$ 22,145	\$ 0	\$ 22,145	
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	18,223	0	18,223	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 18,223	\$ 0	\$ 18,223	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:
1073569000

OSHPD Facility Number:
206100694

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)
		Other Nonreimbursable				
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	4,746	0	4,746 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,746	\$ 0	\$ 4,746
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	17,283	0	17,283 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 17,283	\$ 0	\$ 17,283
146		Subtotal 105 - 145		\$ 1,679,385	\$ 0	\$ 1,679,385
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 28,166	\$ 0	\$ 28,166 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,333	0	10,333 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,116	0	2,116 (Sch 4)
155		Social Services - Total	6600	\$ 40,615	\$ 0	\$ 40,615

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - CLOVIS

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

Provider NPI:
1073569000

OSHPD Facility Number:
206100694

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	\$ 45,005	\$ 0	\$ 45,005	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,065	0	13,065	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,373	0	3,373	(Sch 4)
160		Activities - Total	6700	\$ 61,443	\$ 0	\$ 61,443	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 139,288	\$ 0	\$ 139,288	(Sch 6)
165	.20-.39	Fringe Benefits	6900	60,586	0	60,586	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	426,491	(72,725)	353,766	(Sch 6)
165		Administration - Total	6900	\$ 626,365	\$ (72,725)	\$ 553,640	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 26,505	\$ 0	\$ 26,505	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,137	0	8,137	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 34,642	\$ 0	\$ 34,642	
167		CDPH Licensing Fees	6900	\$ 17,008	\$ 0	\$ 17,008	(Sch 6)
168		Professional Liability Insurance	6900	\$ 15,203	\$ 0	\$ 15,203	(Sch 6)
169		Quality Assurance Fees	6900	\$ 277,095	\$ 0	\$ 277,095	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,772	\$ 0	\$ 51,772	(Sch 3)
170	.20-.39	Fringe Benefits	6800	23,906	0	23,906	(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	\$ 75,678	\$ 0	\$ 75,678	
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	10,464	0	10,464	(Sch 6)
174		Caregiver Training - Total	6900	\$ 10,464	\$ 0	\$ 10,464	
		Subtotal 155 - 174		\$ 1,158,513	\$ (72,725)	\$ 1,085,788	
200		Total		\$ 4,594,820	\$ (72,725)	\$ 4,522,095	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 186,859	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		NPI		Adjustments
GOLDEN LIVINGCENTER - CLOVIS							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1073569000		7
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	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$186,859	\$186,859

Provider Name							Fiscal Period	NPI	Adjustments		
GOLDEN LIVINGCENTER - CLOVIS							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1073569000	7		
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>ADJUSTMENTS TO REPORTED COSTS</u>											
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$426,491			
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		(\$10,440)		
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>(62,285)</u> (\$72,725)	\$353,766	

Provider Name							Fiscal Period	NPI	Adjustments		
GOLDEN LIVINGCENTER - CLOVIS							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1073569000	7		
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>ADJUSTMENTS TO REPORTED STATISTICS</u>											
4	10.7	5	1	7	5	N/A	Plant Operations and Maintenance (Square Feet)	149	53	202	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	9,204	(74)	9,130	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	12,884	(21)	12,863	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations	12,735	(74)	12,661	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	12,621	(74)	12,547	
							To adjust square footage statistics to agree with the provider's records for proper allocation of indirect costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306				
5	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	186,378	(530)	185,848	
	10.7	140	4	7	140	N/A	Beauty and Barber	313	599	912	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry & Linen	188,255	69	188,324	
							To adjust laundry and linen pounds statistics in order to properly allocate costs. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304 and 2306				

Provider Name							Fiscal Period	NPI	Adjustments		
GOLDEN LIVINGCENTER - CLOVIS							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1073569000	7		
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					
ADJUSTMENT TO REPORTED PATIENT DAYS											
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, Sections 51511 and 51541	13,149	(649)	12,500	

Provider Name							Fiscal Period		NPI		Adjustments
GOLDEN LIVINGCENTER - CLOVIS							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1073569000		7
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>ADJUSTMENTS TO OTHER MATTERS</u>											
7	N/A			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayment due to insufficient documentation. 42 CFR 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51476 W&I Code 14124.2(b)	\$0	\$84	\$84	

Provider Name GOLDEN LIVINGCENTER - CLOVIS				Fiscal Period JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			NPI 1073569000		Adjustments 7	
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				