

**REPORT
ON THE
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER – FOWLER
FOWLER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1730135708**

**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 – FOWLER
NATIONAL PROVIDER IDENTIFIER (NPI) 1730135708
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 \$ 2,084, 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 - FOWLER

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

Provider NPI:
1730135708

OSHPD Facility No.:
206100713

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	1,500,537	\$	89.45
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	386,298	\$	23.03
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	282,255	\$	16.83
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	138,425	\$	8.25
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	13,160	\$	0.78
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	11,194	\$	0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	19,592	\$	1.17
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	7,285	\$	0.43
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	192,910	\$	11.50
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	414,161	\$	24.69
11	Cost of Routine Service/Audited Total Costs	\$	3,011,346	\$	2,965,817.60	\$	176.80
12	Total Patient Days (Adj)		16,775		16,775		
13	Cost Per Patient Day (Cost Divided by Days)	\$	179.51	\$	176.80		
14	Overpayments (Adj 7-8)	\$	0	\$	(2,084)		
15	Medi-Cal Days (Adj 6)		12,963		12,430		
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 - FOWLER

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

Provider NPI:
1730135708

OSHPD Facility No.:
206100713

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 - FOWLER

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

Provider NPI:
1730135708

OSHPD Facility No.:
206100713

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	\$ 42,414	\$ 42,414		
160	Activities	50,566		\$ 50,566	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	7,935	0	0	7,935
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	1,407,557	42,414	50,566	1,500,537
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	\$ 1,508,472	\$ 42,414	\$ 50,566	\$ 1,508,472

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - FOWLER

Provider NPI:
1730135708

OSHPD Facility Number:
206100713

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 46,591	\$ 46,591										
010	Housekeeping	54,773	739	\$ 55,512									
060	Laundry and Linen	33,742	1,984	2,402	\$ 38,127								
065	Dietary	168,496	7,124	8,624	0	\$ 184,244							
155	Social Services	N/A	316	383	0	0	\$ 699						
160	Activities	N/A	1,101	1,333	0	0	0	\$ 2,435					
165	Administration	N/A	3,039	3,679	0	0	0	0		\$ 6,719	\$ 6,719		
166	Medical Records	24,900	0	0	0	0	0	0		24,900		\$ 24,900	
170	Inservice Education - Nursing	70,393	0	0	0	0	0	0	\$ 70,393				
ANCILLARY SERVICES													
075	Patient Supplies		469	568	0	0	0	0	0	1,037	59	218	\$ 1,314
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	43	159	202
080	Physical Therapy		1,642	1,988	246	0	0	0	0	3,876	488	1,809	6,173
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		301	364	0	0	0	0	0	665	322	1,192	2,179
083	Speech Pathology		301	364	0	0	0	0	0	665	197	731	1,593
085	Pharmacy		0	0	0	0	0	0	0	0	171	633	804
090	Laboratory		0	0	0	0	0	0	0	0	16	60	76
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	32	120	152
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		29,575	35,806	37,864	184,244	699	2,435	70,393	361,016	5,372	19,910	386,298 *
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	0	18	0	0	0	0	18	4	16	38
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	14	52	66
	TOTAL	\$ 398,895	\$ 46,591	\$ 55,512	\$ 38,127	\$ 184,244	\$ 699	\$ 2,435	\$ 70,393	\$ 367,276	\$ 6,719	\$ 24,900	\$ 398,895

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN LIVINGCENTER - FOWLER

Provider NPI:
1730135708

OSHPD Facility Number:
206100713

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 71,951	\$ 71,951										
010	Housekeeping	10,625	1,142	\$ 11,767									
060	Laundry and Linen	12,602	3,063	509	\$ 16,174								
065	Dietary	122,723	11,001	1,828	0	\$ 135,552							
155	Social Services	1,912	488	81	0	0	\$ 2,481						
160	Activities	3,784	1,701	283	0	0	0	\$ 5,768					
165	Administration	N/A	4,693	780	0	0	0	0		\$ 5,473	\$ 5,473		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	13,478	724	120	0	0	0	0	0	14,323	48	0	\$ 14,371
077	Specialized Support Surfaces	18,269	0	0	0	0	0	0	0	18,269	35	0	18,304
080	Physical Therapy	194,581	2,536	421	104	0	0	0	0	197,642	398	0	198,040
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	134,360	465	77	0	0	0	0	0	134,902	262	0	135,164
083	Speech Pathology	81,508	465	77	0	0	0	0	0	82,050	161	0	82,210
085	Pharmacy	72,553	0	0	0	0	0	0	0	72,553	139	0	72,692
090	Laboratory	6,842	0	0	0	0	0	0	0	6,842	13	0	6,855
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	13,728	0	0	0	0	0	0	0	13,728	26	0	13,754
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	64,752	45,673	7,590	16,062	135,552	2,481	5,768	0	277,878	4,376	0	282,255 *
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	1,769	0	0	8	0	0	0	0	1,777	3	0	1,780
145	Other Nonreimbursable	5,993	0	0	0	0	0	0	0	5,993	11	0	6,004
	TOTAL	\$ 831,430	\$ 71,951	\$ 11,767	\$ 16,174	\$ 135,552	\$ 2,481	\$ 5,768	\$ -	\$ 825,957	\$ 5,473	\$ -	\$ 831,430

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - FOWLER

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

Provider NPI:
1730135708

OSHPD Facility Number:
206100713

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 149,285	91%							
	Property Tax (line 40)	14,192	9%	\$ 163,477						
005	Plant Operations and Maintenance			1,822	\$ 1,822					
010	Housekeeping			2,565	29	\$ 2,594				
060	Laundry and Linen			6,882	78	112	\$ 7,072			
065	Dietary			24,716	279	403	0	\$ 25,398		
155	Social Services			1,097	12	18	0	0	\$ 1,127	
160	Activities			3,822	43	62	0	0	0	\$ 3,927
165	Administration			10,545	119	172	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,628	18	27	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,697	64	93	46	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,044	12	17	0	0	0	0
083	Speech Pathology			1,044	12	17	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			102,615	1,157	1,673	7,023	25,398	1,127	3,927
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	0	0	3	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 163,477	100%	\$ 163,477	\$ 1,822	\$ 2,594	\$ 7,072	\$ 25,398	\$ 1,127	\$ 3,927

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - FOWLER

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

Provider NPI:
1730135708

OSHPD Facility Number:
206100713

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 149,285	91%							
	Property Tax (line 40)	14,192	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,835	\$ 10,835				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,673	95	0	\$ 1,767	\$ 1,614	\$ 153
077	Specialized Support Surfaces			0	0	69	0	69	63	6
080	Physical Therapy			0	5,900	787	0	6,687	6,107	581
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,073	519	0	1,591	1,453	138
083	Speech Pathology			0	1,073	318	0	1,391	1,270	121
085	Pharmacy			0	0	275	0	275	252	24
090	Laboratory			0	0	26	0	26	24	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	52	0	52	48	5
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	142,921	8,664	0	151,585	138,425	13,160
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	3	7	0	10	9	1
145	Other Nonreimbursable			0	0	23	0	23	21	2
	TOTAL	\$ 163,477	100%	\$ -	\$ 152,642	\$ 10,835	\$ -	\$ 163,477	\$ 149,285	\$ 14,192

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - FOWLER

Provider NPI:
1730135708

OSHPD Facility Number:
206100713

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. 3% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 1% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 4,289												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	513,667 517,956	64%											
167	CDPH Licensing Fees	14,000	2%											
168	Professional Liability Insurance	24,502	3%											
169	Quality Assurance Fees	241,257	30%											
174	Caregiver Training	9,111	1%											
	Total	806,826	100%						\$ 806,826					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 7,935	\$ 1,037	\$ 14,323	\$ 1,673	\$ 24,968	7,057	\$ 4,531	\$ 122	\$ 214	\$ 2,110	\$ 80
077	Specialized Support Surfaces			0	0	18,269	0	18,269	5,164	3,315	90	157	1,544	58
080	Physical Therapy			0	3,876	197,642	5,900	207,418	58,630	37,638	1,017	1,780	17,531	662
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	665	134,902	1,073	136,640	38,623	24,795	670	1,173	11,549	436
083	Speech Pathology			0	665	82,050	1,073	83,788	23,684	15,204	411	719	7,082	267
085	Pharmacy			0	0	72,553	0	72,553	20,508	13,166	356	623	6,132	232
090	Laboratory			0	0	6,842	0	6,842	1,934	1,242	34	59	578	22
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	13,728	0	13,728	3,880	2,491	67	118	1,160	44
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			1,500,537	361,016	277,878	142,921	2,282,352	645,143	414,161	11,194	19,592	192,910	7,285
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	18	1,777	3	1,797	508	326	9	15	152	6
145	Other Nonreimbursable			0	0	5,993	0	5,993	1,694	1,088	29	51	507	19
	SUBTOTAL	\$ 806,826		\$ 1,508,472	\$ 367,276	\$ 825,957	\$ 152,642	\$ 2,854,347	\$ 806,826					
	Total Administrative Costs							\$ 806,826		\$ 517,956	\$ 14,000	\$ 24,502	\$ 241,257	\$ 9,111
	Unit Cost Multiplier							0.28266572						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 31,619	\$ 5,473	\$ 10,835	\$ 47,927						
	TOTAL FACILITY COSTS							\$ 3,709,100						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - FOWLER

Provider NPI:
1730135708

OSHPD Facility Number:
206100713

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 Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	103									
010	Housekeeping	145	145								
060	Laundry and Linen	389	389	389							
065	Dietary	1,397	1,397	1,397	0						
155	Social Services	62	62	62	0	0					
160	Activities	216	216	216	0	0					
165	Administration	596	596	596	0	0					
166	Medical Records	0	0	0	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
	ANCILLARY SERVICES										
075	Patient Supplies	92	92	92	0	0	0	0	0	24,968	24,968
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	18,269	18,269
080	Physical Therapy	322	322	322	723	0	0	0	0	207,418	207,418
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	59	59	59	0	0	0	0	0	136,640	136,640
083	Speech Pathology	59	59	59	0	0	0	0	0	83,788	83,788
085	Pharmacy	0	0	0	0	0	0	0	0	72,553	72,553
090	Laboratory	0	0	0	0	0	0	0	0	6,842	6,842
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	13,728	13,728
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	5,800	5,800	5,800	111,332	50,325	1,472,309	1,472,309	1,472,309	2,282,352	2,282,352
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	0	0	0	52	0	0	0	0	1,797	1,797
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	5,993	5,993
	TOTAL STATISTICS	9,240	9,137	8,992	112,107	50,325	1,472,309	1,472,309	1,472,309	2,854,347	2,854,347
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 42,414 0.028807811	\$ 50,566 0.034344693			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 46,591 5.09915727	\$ 55,512 6.17352956	\$ 38,127 0.34009540	\$ 184,244 3.66108184	\$ 699 0.00047470	\$ 2,435 0.00165380	\$ 70,393 0.04781130	\$ 6,719 0.00235379	\$ 24,900 0.00872354
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 71,951 7.87468535	\$ 11,767 1.30858868	\$ 16,174 0.14427550	\$ 135,552 2.69353271	\$ 2,481 0.00168536	\$ 5,768 0.00391738	\$ - 0.00000000	\$ 5,473 0.00191751	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 163,477 17.69231602	\$ 1,822 0.19944277	\$ 2,594 0.28851257	\$ 7,072 0.06308371	\$ 25,398 0.50467639	\$ 1,127 0.00076558	\$ 3,927 0.00266720	\$ - 0.00000000	\$ 10,835 0.00379612	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - FOWLER

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

Provider NPI:
1730135708

OSHPD Facility Number:
206100713

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 31,449	\$ 0	\$ 31,449	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,142	0	15,142	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	71,951	0	71,951	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 118,542	\$ 0	\$ 118,542	
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	54,773	0	54,773	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,625	0	10,625	(Sch 4)
010		Housekeeping - Total	6300	\$ 65,398	\$ 0	\$ 65,398	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	32,599	0	32,599	(Sch 5)
025		Depreciation: Equipment	7140	24,272	0	24,272	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	92,414	0	92,414	(Sch 5)
040		Property Taxes	7300	14,192	0	14,192	(Sch 5)
045		Property Insurance	7400	4,289	0	4,289	(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		\$ 351,706	\$ 0	\$ 351,706	
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	33,742	0	33,742	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,602	0	12,602	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 46,344	\$ 0	\$ 46,344	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 134,786	\$ 0	\$ 134,786	(Sch 3)
065	.20-.39	Fringe Benefits	6500	33,710	0	33,710	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	122,723	0	122,723	(Sch 4)
065		Dietary - Total	6500	\$ 291,219	\$ 0	\$ 291,219	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 7,269	\$ 0	\$ 7,269	(Sch 2)
075	.20-.39	Fringe Benefits	8100	666	0	666	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	13,478	0	13,478	(Sch 4)
075		Patient Supplies - Total	8100	\$ 21,413	\$ 0	\$ 21,413	
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	18,269	0	18,269	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 18,269	\$ 0	\$ 18,269	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - FOWLER

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

Provider NPI:
1730135708

OSHPD Facility Number:
206100713

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	194,581	0	194,581	(Sch 4)
080		Physical Therapy - Total	8200	\$ 194,581	\$ 0	\$ 194,581	
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	134,360	0	134,360	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 134,360	\$ 0	\$ 134,360	
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	81,508	0	81,508	(Sch 4)
083		Speech Pathology - Total	8280	\$ 81,508	\$ 0	\$ 81,508	
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	72,553	0	72,553	(Sch 4)
085		Pharmacy - Total	8300	\$ 72,553	\$ 0	\$ 72,553	
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	6,842	0	6,842	(Sch 4)
090		Laboratory - Total	8400	\$ 6,842	\$ 0	\$ 6,842	
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	13,728	0	13,728	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 13,728	\$ 0	\$ 13,728	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - FOWLER

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

Provider NPI:
1730135708

OSHPD Facility Number:
206100713

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 543,254	\$ 0	\$ 543,254	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,100,038	\$ 0	\$ 1,100,038	(Sch 2)
105	.20-.39	Fringe Benefits	6110	307,519	0	307,519	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	64,752	0	64,752	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,472,309	\$ 0	\$ 1,472,309	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - FOWLER

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

Provider NPI:
1730135708

OSHPD Facility Number:
206100713

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
139	.20-.39	Fringe Benefits	9100	0	0	0
139	.49	Agency Staff	9100	0	0	0
139	.40-.99	Other - Nonlabor	9100	0	0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900	0	0	0
140	.49	Agency Staff	8900	0	0	0
140	.40-.99	Other - Nonlabor	8900	1,769	0	1,769
140		Beauty and Barber - Total	8900	\$ 1,769	\$ 0	\$ 1,769
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100	0	0	0
145	.49	Agency Staff	9100	0	0	0
145	.40-.99	Other - Nonlabor	9100	5,993	0	5,993
145		Other Nonreimbursable - Total	9100	\$ 5,993	\$ 0	\$ 5,993
						(Sch 2)
146		Subtotal 105 - 145		\$ 1,480,071	\$ 0	\$ 1,480,071
						(Sch 2)
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 29,835	\$ 0	\$ 29,835
155	.20-.39	Fringe Benefits	6600	12,579	0	12,579
155	.49	Agency Staff	6600	0	0	0
155	.40-.99	Other - Nonlabor	6600	1,912	0	1,912
155		Social Services - Total	6600	\$ 44,326	\$ 0	\$ 44,326
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - FOWLER

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

Provider NPI:
1730135708

OSHPD Facility Number:
206100713

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	\$ 36,359	\$ 0	\$ 36,359	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,207	0	14,207	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,784	0	3,784	(Sch 4)
160		Activities - Total	6700	\$ 54,350	\$ 0	\$ 54,350	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 145,368	\$ 0	\$ 145,368	(Sch 6)
165	.20-.39	Fringe Benefits	6900	55,878	0	55,878	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	374,939	(62,518)	312,421	(Sch 6)
165		Administration - Total	6900	\$ 576,185	\$ (62,518)	\$ 513,667	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 18,985	\$ 0	\$ 18,985	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,915	0	5,915	(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	\$ 24,900	\$ 0	\$ 24,900	
167		CDPH Licensing Fees	6900	\$ 14,000	\$ 0	\$ 14,000	(Sch 6)
168		Professional Liability Insurance	6900	\$ 24,502	\$ 0	\$ 24,502	(Sch 6)
169		Quality Assurance Fees	6900	\$ 241,257	\$ 0	\$ 241,257	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 52,638	\$ 0	\$ 52,638	(Sch 3)
170	.20-.39	Fringe Benefits	6800	17,755	0	17,755	(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	\$ 70,393	\$ 0	\$ 70,393	
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	9,111	0	9,111	(Sch 6)
174		Caregiver Training - Total	6900	\$ 9,111	\$ 0	\$ 9,111	
		Subtotal 155 - 174		\$ 1,059,024	\$ (62,518)	\$ 996,506	
200		Total		\$ 3,771,618	\$ (62,518)	\$ 3,709,100	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 102,522	
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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 - FOWLER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1730135708		8
Report References							Explanation of Audit Adjustments				
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	\$102,522	\$102,522

Provider Name							Fiscal Period	NPI	Adjustments	
GOLDEN LIVINGCENTER - FOWLER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730135708	8	
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	\$374,939		
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		(\$8,975)	
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>(53,543)</u> (\$62,518)	\$312,421

Provider Name							Fiscal Period		NPI		Adjustments
GOLDEN LIVINGCENTER - FOWLER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1730135708		8
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 STATISTICS</u>											
4	10.7	155	1,2,3	7	155	N/A	Social Services (Square Feet)	0	62	62	
	10.7	160	1,2,3	7	160	N/A	Activities	62	154	216	
	10.7	165	1,2,3	7	165	N/A	Administration	216	380	596	
	10.7	165	1,2,3	7	166	N/A	Medical Records	596	(596)	0	
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)	111,644	(312)	111,332	
	10.7	140	4	7	140	N/A	Beauty and Barber	33	19	52	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry & Linen	112,400	(293)	112,107	
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 - FOWLER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1730135708		8
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	12,963	(533)	12,430		

Provider Name							Fiscal Period	NPI	Adjustments	
GOLDEN LIVINGCENTER - FOWLER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1730135708	8	
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>										
	N/A			1	14	N/A	Medi-Cal Overpayments	\$0		
7							To recover Medi-Cal overpayments for separately billable contract drugs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50761 and 51458.1		\$539	
8							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		<u>1,545</u> \$2,084	\$2,084

Provider Name GOLDEN LIVINGCENTER - FOWLER							Fiscal Period JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			NPI 1730135708		Adjustments 8
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						

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
GOLDEN LIVINGCENTER - FOWLER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1730135708		8
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					