

**REPORT
ON THE
RATE SETTING AUDIT**

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

**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 10, 2014

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

GOLDEN LIVINGCENTER - SHAFTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1023060571
FISCAL PERIOD ENDED DECEMBER 31, 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 \$603, which resulted from Medi-Cal overpayments
3. Allocation of Home Office Costs

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 - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility No.:
206150795

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,539,202	\$ 80.53
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 594,987	\$ 18.87
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 606,082	\$ 19.22
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 239,351	\$ 7.59
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 30,252	\$ 0.96
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,419	\$ 0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 23,383	\$ 0.74
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 14,677	\$ 0.47
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 388,629	\$ 12.32
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 799,931	\$ 25.37
11	Cost of Routine Service/Audited Total Costs	\$ 5,375,432	\$ 5,261,913.03	\$ 166.87
12	Total Patient Days (Adj)	31,533	31,533	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 170.47	\$ 166.87	
14	Overpayments (Adj 6,7)	\$ 0	\$ (603)	
15	Medi-Cal Days (Adj 5)	28,143	26,502	
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 - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility No.:
206150795

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 - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility No.:
206150795

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	\$ 38,559	\$ 38,559		
160	Activities	81,560		\$ 81,560	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	12,873	0	0	12,873
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	157	0	0	157
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,419,083	38,559	81,560	2,539,202
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,552,232	\$ 38,559	\$ 81,560	\$ 2,552,232

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

Fiscal Period:
JANUARY 1, 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	\$ 38,869	\$ 38,869										
010	Housekeeping	100,962	447	\$ 101,409									
060	Laundry and Linen	61,765	995	2,625	\$ 65,384								
065	Dietary	256,956	5,186	13,687	0	\$ 275,829							
155	Social Services	N/A	669	1,766	0	0	\$ 2,435						
160	Activities	N/A	754	1,991	0	0	0	\$ 2,745					
165	Administration	N/A	4,272	11,276	0	0	0	0		\$ 15,548	\$ 15,548		
166	Medical Records	37,054	278	735	0	0	0	0		38,067		\$ 38,067	
170	Inservice Education - Nursing	110,836	0	0	0	0	0	0	\$ 110,836				
ANCILLARY SERVICES													
075	Patient Supplies		61	160	0	0	0	0	0	221	98	239	\$ 557
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	44	108	152
080	Physical Therapy		240	634	158	0	0	0	0	1,032	659	1,614	3,305
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		231	610	0	0	0	0	0	842	521	1,276	2,638
083	Speech Pathology		231	610	0	0	0	0	0	842	377	922	2,140
085	Pharmacy		130	344	0	0	0	0	0	474	384	940	1,798
090	Laboratory		0	0	0	0	0	0	0	0	45	109	154
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	65	159	224
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		25,271	66,699	65,226	275,829	2,435	2,745	110,836	549,042	13,324	32,622	594,987*
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		103	273	0	0	0	0	0	376	16	39	431
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	16	39	55
	TOTAL	\$ 606,442	\$ 38,869	\$ 101,409	\$ 65,384	\$ 275,829	\$ 2,435	\$ 2,745	\$ 110,836	\$ 552,827	\$ 15,548	\$ 38,067	\$ 606,442

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

Fiscal Period:
JANUARY 1, 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	\$ 189,058	\$ 189,058										
010	Housekeeping	22,042	2,173	\$ 24,215									
060	Laundry and Linen	23,977	4,837	627	\$ 29,441								
065	Dietary	223,921	25,224	3,268	0	\$ 252,413							
155	Social Services	1,234	3,254	422	0	0	\$ 4,910						
160	Activities	8,131	3,669	475	0	0	0	\$ 12,275					
165	Administration	N/A	20,780	2,692	0	0	0	0		\$ 23,472	\$ 23,472		
166	Medical Records	456	1,354	175	0	0	0	0		1,985		\$ 1,985	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	14,824	295	38	0	0	0	0	0	15,157	147	12	\$ 15,317
077	Specialized Support Surfaces	12,965	0	0	0	0	0	0	0	12,965	67	6	13,037
080	Physical Therapy	189,229	1,168	151	71	0	0	0	0	190,620	995	84	191,699
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	149,238	1,125	146	0	0	0	0	0	150,508	787	67	151,362
083	Speech Pathology	106,826	1,125	146	0	0	0	0	0	108,096	569	48	108,713
085	Pharmacy	110,685	633	82	0	0	0	0	0	111,400	580	49	112,029
090	Laboratory	13,098	0	0	0	0	0	0	0	13,098	67	6	13,171
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	19,064	0	0	0	0	0	0	0	19,064	98	8	19,170
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	146,452	122,919	15,927	29,370	252,413	4,910	12,275	0	584,266	20,114	1,701	606,082 *
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	2,985	502	65	0	0	0	0	0	3,552	24	2	3,578
145	Other Nonreimbursable	4,689	0	0	0	0	0	0	0	4,689	24	2	4,715
	TOTAL	\$ 1,238,874	\$ 189,058	\$ 24,215	\$ 29,441	\$ 252,413	\$ 4,910	\$ 12,275	\$ -	\$ 1,213,417	\$ 23,472	\$ 1,985	\$ 1,238,874

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 250,092	89%							
	Property Tax (line 40)	31,610	11%	\$ 281,702						
005	Plant Operations and Maintenance			3,630	\$ 3,630					
010	Housekeeping			3,196	42	\$ 3,238				
060	Laundry and Linen			7,115	93	84	\$ 7,291			
065	Dietary			37,100	484	437	0	\$ 38,021		
155	Social Services			4,786	62	56	0	0	\$ 4,905	
160	Activities			5,396	70	64	0	0	0	\$ 5,530
165	Administration			30,563	399	360	0	0	0	0
166	Medical Records			1,992	26	23	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			434	6	5	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,718	22	20	18	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,654	22	19	0	0	0	0
083	Speech Pathology			1,654	22	19	0	0	0	0
085	Pharmacy			932	12	11	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			180,794	2,360	2,130	7,274	38,021	4,905	5,530
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			739	10	9	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 281,702	100%	\$ 281,702	\$ 3,630	\$ 3,238	\$ 7,291	\$ 38,021	\$ 4,905	\$ 5,530

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GOLDEN LIVINGCENTER - SHAFER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 250,092	89%							
	Property Tax (line 40)	31,610	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,322	\$ 31,322				
166	Medical Records				2,041		\$ 2,041			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	444	197	13	\$ 654	\$ 581	\$ 73
077	Specialized Support Surfaces			0	0	89	6	95	84	11
080	Physical Therapy			0	1,779	1,328	87	3,193	2,835	358
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,695	1,050	68	2,813	2,498	316
083	Speech Pathology			0	1,695	759	49	2,504	2,223	281
085	Pharmacy			0	955	774	50	1,779	1,579	200
090	Laboratory			0	0	90	6	96	85	11
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	131	9	139	124	16
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	241,013	26,841	1,749	269,604	239,351	30,252 *
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	757	32	2	791	703	89
145	Other Nonreimbursable			0	0	32	2	34	30	4
	TOTAL	\$ 281,702	100%	\$ -	\$ 248,339	\$ 31,322	\$ 2,041	\$ 281,702	\$ 250,092	\$ 31,610

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

Fiscal Period:
JANUARY 1, 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 31% of Total	Caregiver Training 1% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 7,146												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	926,319												
	Total Costs Allocable as Administration	933,465	64%											
167	CDPH Licensing Fees	29,662	2%											
168	Professional Liability Insurance	27,286	2%											
169	Quality Assurance Fees	453,504	31%											
174	Caregiver Training	17,127	1%											
	Total	1,461,044	100%						\$ 1,461,044					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 12,873	\$ 221	\$ 15,157	\$ 444	\$ 28,695	9,180	\$ 5,865	\$ 186	\$ 171	\$ 2,850	\$ 108
077	Specialized Support Surfaces			0	0	12,965	0	12,965	4,148	2,650	84	77	1,287	49
080	Physical Therapy			157	1,032	190,620	1,779	193,588	61,934	39,570	1,257	1,157	19,224	726
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	842	150,508	1,695	153,045	48,963	31,283	994	914	15,198	574
083	Speech Pathology			0	842	108,096	1,695	110,633	35,394	22,614	719	661	10,986	415
085	Pharmacy			0	474	111,400	955	112,829	36,097	23,062	733	674	11,204	423
090	Laboratory			0	0	13,098	0	13,098	4,190	2,677	85	78	1,301	49
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	19,064	0	19,064	6,099	3,897	124	114	1,893	71
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,539,202	549,042	584,266	241,013	3,913,523	1,252,039	799,931	25,419	23,383	388,629	14,677
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	376	3,552	757	4,685	1,499	958	30	28	465	18
145	Other Nonreimbursable			0	0	4,689	0	4,689	1,500	958	30	28	466	18
	SUBTOTAL	\$ 1,461,044		\$ 2,552,232	\$ 552,827	\$ 1,213,417	\$ 248,339	\$ 4,566,815	\$ 1,461,044					
	Total Administrative Costs							\$ 1,461,044		\$ 933,465	\$ 29,662	\$ 27,286	\$ 453,504	\$ 17,127
	Unit Cost Multiplier							0.31992627						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 53,615	\$ 25,457	\$ 33,363	\$ 112,435							
	TOTAL FACILITY COSTS							\$ 6,140,294						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj 4)	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	226									
010	Housekeeping	199	199								
060	Laundry and Linen	443	443	443							
065	Dietary	2,310	2,310	2,310							
155	Social Services	298	298	298							
160	Activities	336	336	336							
165	Administration	1,903	1,903	1,903							
166	Medical Records	124	124	124							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	27	27	27						28,695	28,695
077	Specialized Support Surfaces									12,965	12,965
080	Physical Therapy	107	107	107	1,075					193,588	193,588
081	Respiratory Therapy									0	0
082	Occupational Therapy	103	103	103						153,045	153,045
083	Speech Pathology	103	103	103						110,633	110,633
085	Pharmacy	58	58	58						112,829	112,829
090	Laboratory									13,098	13,098
095	Home Health Services									0	0
100	Other Ancillary Services									19,064	19,064
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,257	11,257	11,257	443,658	94,599	2,565,535	2,565,535	2,565,535	3,913,523	3,913,523
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	46	46	46						4,685	4,685
145	Other Nonreimbursable									4,689	4,689
	TOTAL STATISTICS	17,540	17,314	17,115	444,733	94,599	2,565,535	2,565,535	2,565,535	4,566,815	4,566,815
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 38,559 0.015029614	\$ 81,560 0.03179064			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 38,869 2.24494629	\$ 101,409 5.92513844	\$ 65,384 0.14701933	\$ 275,829 2.91576968	\$ 2,435 0.00094900	\$ 2,745 0.00107001	\$ 110,836 0.04320191	\$ 15,548 0.00340449	\$ 38,067 0.00833559
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 189,058 10.91937161	\$ 24,215 1.41483815	\$ 29,441 0.06619939	\$ 252,413 2.66824200	\$ 4,910 0.00191367	\$ 12,275 0.00478469	\$ - 0.00000000	\$ 23,472 0.00513969	\$ 1,985 0.00043475
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 281,702 16.06054732	\$ 3,630 0.20963866	\$ 3,238 0.18917716	\$ 7,291 0.01639523	\$ 38,021 0.40191893	\$ 4,905 0.00191184	\$ 5,530 0.00215563	\$ - 0.00000000	\$ 31,322 0.00685865	\$ 2,041 0.00044691

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 28,757	\$ 0	\$ 28,757	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,112	0	10,112	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	189,058	0	189,058	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 227,927	\$ 0	\$ 227,927	
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	100,962	0	100,962	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,042	0	22,042	(Sch 4)
010		Housekeeping - Total	6300	\$ 123,004	\$ 0	\$ 123,004	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 115,118	\$ 0	\$ 115,118	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	75,432	0	75,432	(Sch 5)
025		Depreciation: Equipment	7140	47,108	0	47,108	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	12,434	0	12,434	(Sch 5)
040		Property Taxes	7300	31,610	0	31,610	(Sch 5)
045		Property Insurance	7400	7,146	0	7,146	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 639,779	\$ 0	\$ 639,779	
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	61,765	0	61,765	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	23,977	0	23,977	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 85,742	\$ 0	\$ 85,742	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 203,161	\$ 0	\$ 203,161	(Sch 3)
065	.20-.39	Fringe Benefits	6500	53,795	0	53,795	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	223,921	0	223,921	(Sch 4)
065		Dietary - Total	6500	\$ 480,877	\$ 0	\$ 480,877	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 12,645	\$ 0	\$ 12,645	(Sch 2)
075	.20-.39	Fringe Benefits	8100	228	0	228	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	14,824	0	14,824	(Sch 4)
075		Patient Supplies - Total	8100	\$ 27,697	\$ 0	\$ 27,697	
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	12,965	0	12,965	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 12,965	\$ 0	\$ 12,965	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 115	\$ 0	\$ 115	(Sch 2)
080	.20-.39	Fringe Benefits	8200	42	0	42	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	189,229	0	189,229	(Sch 4)
080		Physical Therapy - Total	8200	\$ 189,386	\$ 0	\$ 189,386	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	149,238	0	149,238	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 149,238	\$ 0	\$ 149,238	
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	106,826	0	106,826	(Sch 4)
083		Speech Pathology - Total	8280	\$ 106,826	\$ 0	\$ 106,826	
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	110,685	0	110,685	(Sch 4)
085		Pharmacy - Total	8300	\$ 110,685	\$ 0	\$ 110,685	
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	13,098	0	13,098	(Sch 4)
090		Laboratory - Total	8400	\$ 13,098	\$ 0	\$ 13,098	
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	19,064	0	19,064	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 19,064	\$ 0	\$ 19,064	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 628,959	\$ 0	\$ 628,959	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,895,981	\$ 0	\$ 1,895,981	(Sch 2)
105	.20-.39	Fringe Benefits	6110	500,055	0	500,055	(Sch 2)
105	.49	Agency Staff	6110	23,047	0	23,047	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	146,452	0	146,452	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,565,535	\$ 0	\$ 2,565,535	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,985	0	2,985 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,985	\$ 0	\$ 2,985
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	4,689	0	4,689 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 4,689	\$ 0	\$ 4,689
146		Subtotal 105 - 145		\$ 2,573,209	\$ 0	\$ 2,573,209
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 29,350	\$ 0	\$ 29,350 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,209	0	9,209 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,234	0	1,234 (Sch 4)
155		Social Services - Total	6600	\$ 39,793	\$ 0	\$ 39,793

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GOLDEN LIVINGCENTER - SHAFTER

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

Provider NPI:
1023060571

OSHPD Facility Number:
206150795

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 67,471	\$ 0	\$ 67,471	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,089	0	14,089	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,131	0	8,131	(Sch 4)
160		Activities - Total	6700	\$ 89,691	\$ 0	\$ 89,691	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 229,343	\$ 0	\$ 229,343	(Sch 6)
165	.20-.39	Fringe Benefits	6900	82,780	0	82,780	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	740,507	(126,311)	614,196	(Sch 6)
165		Administration - Total	6900	\$ 1,052,630	\$ (126,311)	\$ 926,319	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 27,894	\$ 0	\$ 27,894	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,160	0	9,160	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	456	0	456	(Sch 4)
166		Medical Records - Total	6900	\$ 37,510	\$ 0	\$ 37,510	
167		CDPH Licensing Fees	6900	\$ 29,662	\$ 0	\$ 29,662	(Sch 6)
168		Professional Liability Insurance	6900	\$ 27,286	\$ 0	\$ 27,286	(Sch 6)
169		Quality Assurance Fees	6900	\$ 453,504	\$ 0	\$ 453,504	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 85,074	\$ 0	\$ 85,074	(Sch 3)
170	.20-.39	Fringe Benefits	6800	25,762	0	25,762	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 110,836	\$ 0	\$ 110,836	
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	17,127	0	17,127	(Sch 6)
174		Caregiver Training - Total	6900	\$ 17,127	\$ 0	\$ 17,127	
		Subtotal 155 - 174		\$ 1,858,039	\$ (126,311)	\$ 1,731,728	
200		Total		\$ 6,266,605	\$ (126,311)	\$ 6,140,294	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 160,001	
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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 - SHAFTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1023060571		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	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	\$160,001	\$160,001

Provider Name							Fiscal Period	Provider NPI		Adjustments
GOLDEN LIVINGCENTER - SHAFTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1023060571		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	\$740,507		
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		(\$18,133)	
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		(108,178) (\$126,311)	\$614,196

Provider Name							Fiscal Period		Provider NPI		Adjustments
GOLDEN LIVINGCENTER - SHAFTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1023060571		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>ADJUSTMENT TO REPORTED STATISTICS</u>											
4	10.7	105	4	7	105	N/A	Skilled Nursing Care	(Pounds of Laundry)	444,876	(1,218)	443,658
	10.7	175	4	7	175	N/A	Total Statistic		445,951	(1,218)	444,733
							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 2300, 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
GOLDEN LIVINGCENTER - SHAFTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1023060571		7
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
5	4.1	5	2	1	15	N/A	Medi-Cal Days	28,143	(1,641)	26,502	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: 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				

Provider Name							Fiscal Period			Provider NPI		Adjustments
GOLDEN LIVINGCENTER - SHAFTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1023060571		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>												
	N/A			1	14	N/A	Overpayments			\$0		
6							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed for Medicare Part A. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1				\$357	
7							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>246</u> \$603	\$603