

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GOLDEN LIVINGCENTER – NAPA  
NAPA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1346295755**

**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 – NAPA  
NATIONAL PROVIDER IDENTIFIER (NPI) 1346295755  
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 \$880 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 - NAPA

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

Provider NPI:  
1346295755

OSHPD Facility No.:  
206280984

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,929,046	\$ 95.75
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 789,158	\$ 19.23
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 844,471	\$ 20.58
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 346,751	\$ 8.45
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 47,665	\$ 1.16
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 25,593	\$ 0.62
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 27,813	\$ 0.68
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 458,891	\$ 11.18
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 941,094	\$ 22.94
11	Cost of Routine Service/Audited Total Costs	\$ 7,480,908	\$ 7,410,482.12	\$ 180.60
12	Total Patient Days (Adj )	41,033	41,033	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 182.31	\$ 180.60	
14	Overpayments (Adj 7-8)	\$ 0	\$ (880)	
15	Medi-Cal Days (Adj 5)	29,878	1,367	
16	Medi-Cal Managed Care Days (Adj 6)		27,610	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	

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

**Provider Name:**  
GOLDEN LIVINGCENTER - NAPA

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

**Provider NPI:**  
1346295755

**OSHPD Facility No.:**  
206280984

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)		\$ 0	
50	Total Patient Days (Adj )		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj )		\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)		\$ 0	
54	Total Patient Days (Adj )		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj )		\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)		\$ 0	
58	Total Patient Days (Adj )		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj )		\$ 0	

ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR

Provider Name:  
GOLDEN LIVINGCENTER - NAPA

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

Provider NPI:  
1346295755

OSHPD Facility No.:  
206280984

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 139,609	\$ 139,609		
160	Activities	69,792		\$ 69,792	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	13,783	0	0	13,783
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	3,719,645	139,609	69,792	3,929,046
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
<b>TOTAL</b>		<b>\$ 3,942,829</b>	<b>\$ 139,609</b>	<b>\$ 69,792</b>	<b>\$ 3,942,829</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GOLDEN LIVINGCENTER - NAPA

Provider NPI:  
1346295755

OSHPD Facility Number:  
206280984

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 55,457	\$ 55,457										
010	Housekeeping	115,237	602	\$ 115,839									
060	Laundry and Linen	70,498	2,160	4,561	\$ 77,220								
065	Dietary	398,853	8,242	17,406	0	\$ 424,501							
155	Social Services	N/A	344	726	0	0	\$ 1,070						
160	Activities	N/A	1,463	3,089	0	0	0	\$ 4,552					
165	Administration	N/A	5,605	11,836	0	0	0	0		\$ 17,440	\$ 17,440		
166	Medical Records	91,672	621	1,311	0	0	0	0		93,604		\$ 93,604	
170	Inservice Education - Nursing	91,559	0	0	0	0	0	0	\$ 91,559				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		392	828	0	0	0	0	0	1,221	174	934	\$ 2,328
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	283	1,516	1,799
080	Physical Therapy		534	1,127	0	0	0	0	0	1,660	997	5,349	8,006
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		519	1,095	0	0	0	0	0	1,614	740	3,971	6,325
083	Speech Pathology		519	1,095	0	0	0	0	0	1,614	341	1,830	3,785
085	Pharmacy		465	981	0	0	0	0	0	1,446	976	5,239	7,662
090	Laboratory		0	0	0	0	0	0	0	0	100	535	635
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	178	956	1,134
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		33,394	70,519	77,220	424,501	1,070	4,552	91,559	702,815	13,561	72,783	789,158 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		599	1,264	0	0	0	0	0	1,863	39	211	2,113
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	52	279	331
	<b>TOTAL</b>	<b>\$ 823,276</b>	<b>\$ 55,457</b>	<b>\$ 115,839</b>	<b>\$ 77,220</b>	<b>\$ 424,501</b>	<b>\$ 1,070</b>	<b>\$ 4,552</b>	<b>\$ 91,559</b>	<b>\$ 712,232</b>	<b>\$ 17,440</b>	<b>\$ 93,604</b>	<b>\$ 823,276</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
GOLDEN LIVINGCENTER - NAPA

Provider NPI:  
1346295755

OSHPD Facility Number:  
206280984

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 268,854	\$ 268,854										
010	Housekeeping	22,498	2,920	\$ 25,418									
060	Laundry and Linen	28,201	10,472	1,001	\$ 39,674								
065	Dietary	310,144	39,959	3,819	0	\$ 353,922							
155	Social Services	570	1,667	159	0	0	\$ 2,397						
160	Activities	29,367	7,092	678	0	0	0	\$ 37,137					
165	Administration	N/A	27,171	2,597	0	0	0	0		\$ 29,768	\$ 29,768		
166	Medical Records	0	3,010	288	0	0	0	0		3,298		\$ 3,298	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	54,342	1,902	182	0	0	0	0	0	56,425	297	33	\$ 56,755
077	Specialized Support Surfaces	120,981	0	0	0	0	0	0	0	120,981	482	53	121,517
080	Physical Therapy	418,152	2,586	247	0	0	0	0	0	420,986	1,701	188	422,875
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	308,401	2,514	240	0	0	0	0	0	311,156	1,263	140	312,558
083	Speech Pathology	137,626	2,514	240	0	0	0	0	0	140,381	582	64	141,027
085	Pharmacy	410,491	2,253	215	0	0	0	0	0	412,959	1,666	185	414,810
090	Laboratory	42,709	0	0	0	0	0	0	0	42,709	170	19	42,898
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	76,300	0	0	0	0	0	0	0	76,300	304	34	76,638
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	208,266	161,891	15,473	39,674	353,922	2,397	37,137	0	818,760	23,146	2,564	844,471 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	7,125	2,902	277	0	0	0	0	0	10,304	67	7	10,379
145	Other Nonreimbursable	22,242	0	0	0	0	0	0	0	22,242	89	10	22,340
	<b>TOTAL</b>	<b>\$ 2,466,269</b>	<b>\$ 268,854</b>	<b>\$ 25,418</b>	<b>\$ 39,674</b>	<b>\$ 353,922</b>	<b>\$ 2,397</b>	<b>\$ 37,137</b>	<b>\$ -</b>	<b>\$ 2,433,203</b>	<b>\$ 29,768</b>	<b>\$ 3,298</b>	<b>\$ 2,466,269</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - NAPA

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

Provider NPI:  
1346295755

OSHPD Facility Number:  
206280984

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 377,073	88%							
	Property Tax (line 40)	51,833	12%	\$ 428,906						
005	Plant Operations and Maintenance			8,373	\$ 8,373					
010	Housekeeping			4,567	91	\$ 4,658				
060	Laundry and Linen			16,380	326	183	\$ 16,889			
065	Dietary			62,503	1,244	700	0	\$ 64,447		
155	Social Services			2,608	52	29	0	0	\$ 2,689	
160	Activities			11,094	221	124	0	0	0	\$ 11,439
165	Administration			42,500	846	476	0	0	0	0
166	Medical Records			4,708	94	53	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			2,974	59	33	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,046	81	45	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,933	78	44	0	0	0	0
083	Speech Pathology			3,933	78	44	0	0	0	0
085	Pharmacy			3,524	70	39	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			253,225	5,042	2,836	16,889	64,447	2,689	11,439
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			4,539	90	51	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 428,906</b>	<b>100%</b>	<b>\$ 428,906</b>	<b>\$ 8,373</b>	<b>\$ 4,658</b>	<b>\$ 16,889</b>	<b>\$ 64,447</b>	<b>\$ 2,689</b>	<b>\$ 11,439</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOLDEN LIVINGCENTER - NAPA

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

Provider NPI:  
1346295755

OSHPD Facility Number:  
206280984

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 88% Of Total	Property Tax 12% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 377,073	88%							
	Property Tax (line 40)	51,833	12%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 43,822	\$ 43,822				
166	Medical Records				4,855		\$ 4,855			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	3,067	437	48	\$ 3,552	\$ 3,123	\$ 429
077	Specialized Support Surfaces			0	0	710	79	789	693	95
080	Physical Therapy			0	4,171	2,504	277	6,953	6,113	840
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	4,055	1,859	206	6,120	5,381	740
083	Speech Pathology			0	4,055	857	95	5,007	4,402	605
085	Pharmacy			0	3,634	2,453	272	6,358	5,590	768
090	Laboratory			0	0	251	28	278	245	34
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	448	50	497	437	60
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	356,567	34,074	3,775	394,416	346,751	47,665
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	4,680	99	11	4,790	4,211	579
145	Other Nonreimbursable			0	0	131	14	145	127	18
	<b>TOTAL</b>	\$ 428,906	100%	\$ -	\$ 380,229	\$ 43,822	\$ 4,855	\$ 428,906	\$ 377,073	\$ 51,833

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GOLDEN LIVINGCENTER - NAPA

Provider NPI:  
1346295755

OSHPD Facility Number:  
206280984

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. 65% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 12,640												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,197,680												
	Total Costs Allocable as Administration	1,210,320	65%											
167	CDPH Licensing Fees	32,914	2%											
168	Professional Liability Insurance	35,770	2%											
169	Quality Assurance Fees	590,170	32%											
174	Caregiver Training	0	0%											
	Total	1,869,174	100%						\$ 1,869,174					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 13,783	\$ 1,221	\$ 56,425	\$ 3,067	\$ 74,496	18,644	\$ 12,073	\$ 328	\$ 357	\$ 5,887	\$ -
077	Specialized Support Surfaces			0	0	120,981	0	120,981	30,278	19,606	533	579	9,560	0
080	Physical Therapy			0	1,660	420,986	4,171	426,817	106,822	69,169	1,881	2,044	33,728	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,614	311,156	4,055	316,825	79,293	51,344	1,396	1,517	25,036	0
083	Speech Pathology			0	1,614	140,381	4,055	146,050	36,553	23,668	644	699	11,541	0
085	Pharmacy			0	1,446	412,959	3,634	418,039	104,625	67,746	1,842	2,002	33,034	0
090	Laboratory			0	0	42,709	0	42,709	10,689	6,921	188	205	3,375	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	76,300	0	76,300	19,096	12,365	336	365	6,029	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			3,929,046	702,815	818,760	356,567	5,807,188	1,453,391	941,094	25,593	27,813	458,891	0 *
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,863	10,304	4,680	16,847	4,216	2,730	74	81	1,331	0
145	Other Nonreimbursable			0	0	22,242	0	22,242	5,567	3,604	98	107	1,758	0
	<b>SUBTOTAL</b>	\$ 1,869,174		\$ 3,942,829	\$ 712,232	\$ 2,433,203	\$ 380,229	\$ 7,468,493	\$ 1,869,174					
	Total Administrative Costs							\$ 1,869,174		\$ 1,210,320	\$ 32,914	\$ 35,770	\$ 590,170	\$ -
	Unit Cost Multiplier							0.25027458						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 111,044	\$ 33,066	\$ 48,677	\$ 192,787							
	<b>TOTAL FACILITY COSTS</b>							\$ 9,530,454						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GOLDEN LIVINGCENTER - NAPA

Provider NPI:  
1346295755

OSHPD Facility Number:  
206280984

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 )	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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	594									
010	Housekeeping	324	324								
060	Laundry and Linen	1,162	1,162	1,162							
065	Dietary	4,434	4,434	4,434	0						
155	Social Services	185	185	185	0	0					
160	Activities	787	787	787	0	0					
165	Administration	3,015	3,015	3,015	0	0					
166	Medical Records	334	334	334	0	0					
170	Inservice Education - Nursing	0	0	0	0	0					
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	211	211	211	0	0	0	0	0	74,496	74,496
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	120,981	120,981
080	Physical Therapy	287	287	287	0	0	0	0	0	426,817	426,817
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	279	279	279	0	0	0	0	0	316,825	316,825
083	Speech Pathology	279	279	279	0	0	0	0	0	146,050	146,050
085	Pharmacy	250	250	250	0	0	0	0	0	418,039	418,039
090	Laboratory	0	0	0	0	0	0	0	0	42,709	42,709
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	76,300	76,300
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
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	17,964	17,964	17,964	543,980	123,099	3,927,911	3,927,911	3,927,911	5,807,188	5,807,188
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	322	322	322	0	0	0	0	0	16,847	16,847
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	22,242	22,242
	<b>TOTAL STATISTICS</b>	<b>30,427</b>	<b>29,833</b>	<b>29,509</b>	<b>543,980</b>	<b>123,099</b>	<b>3,927,911</b>	<b>3,927,911</b>	<b>3,927,911</b>	<b>7,468,493</b>	<b>7,468,493</b>
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 139,609 0.035542811	\$ 69,792 0.017768223			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 55,457 1.85891463	\$ 115,839 3.92555791	\$ 77,220 0.14195293	\$ 424,501 3.44845491	\$ 1,070 0.00027244	\$ 4,552 0.00115898	\$ 91,559 0.02330985	\$ 17,440 0.00233517	\$ 93,604 0.01253319
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 268,854 9.01196661	\$ 25,418 0.86136017	\$ 39,674 0.07293247	\$ 353,922 2.87510322	\$ 2,397 0.00061014	\$ 37,137 0.00945472	\$ - 0.00000000	\$ 29,768 0.00398582	\$ 3,298 0.00044155
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 428,906 14.09623032	\$ 8,373 0.28066774	\$ 4,658 0.15785404	\$ 16,889 0.03104780	\$ 64,447 0.52353870	\$ 2,689 0.00068457	\$ 11,439 0.00291220	\$ - 0.00000000	\$ 43,822 0.00586762	\$ 4,855 0.00065001

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - NAPA

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

Provider NPI:  
1346295755

OSHPD Facility Number:  
206280984

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	\$ 47,428	\$ 0	\$ 47,428	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,029	0	8,029	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	68,854	200,000	268,854	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 124,311	\$ 200,000	\$ 324,311	
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	115,237	0	115,237	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,498	0	22,498	(Sch 4)
010		Housekeeping - Total	6300	\$ 137,735	\$ 0	\$ 137,735	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	83,115	0	83,115	(Sch 5)
025		Depreciation: Equipment	7140	36,389	0	36,389	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	257,569	0	257,569	(Sch 5)
040		Property Taxes	7300	51,833	0	51,833	(Sch 5)
045		Property Insurance	7400	12,640	0	12,640	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 703,592	\$ 200,000	\$ 903,592	
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	70,498	0	70,498	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	28,201	0	28,201	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 98,699	\$ 0	\$ 98,699	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 309,199	\$ 0	\$ 309,199	(Sch 3)
065	.20-.39	Fringe Benefits	6500	89,654	0	89,654	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	310,144	0	310,144	(Sch 4)
065		Dietary - Total	6500	\$ 708,997	\$ 0	\$ 708,997	
070		Provision for Bad Debts	7700	\$ 0	0	0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 12,289	\$ 0	\$ 12,289	(Sch 2)
075	.20-.39	Fringe Benefits	8100	1,494	0	1,494	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	54,342	0	54,342	(Sch 4)
075		Patient Supplies - Total	8100	\$ 68,125	\$ 0	\$ 68,125	
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	120,981	0	120,981	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 120,981	\$ 0	\$ 120,981	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

GOLDEN LIVINGCENTER - NAPA

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## Provider NPI:

1346295755

## OSHPD Facility Number:

206280984

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	418,152	0	418,152	(Sch 4)
080		Physical Therapy - Total	8200	\$ 418,152	\$ 0	\$ 418,152	
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	308,401	0	308,401	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 308,401	\$ 0	\$ 308,401	
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	137,626	0	137,626	(Sch 4)
083		Speech Pathology - Total	8280	\$ 137,626	\$ 0	\$ 137,626	
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	410,491	0	410,491	(Sch 4)
085		Pharmacy - Total	8300	\$ 410,491	\$ 0	\$ 410,491	
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	42,709	0	42,709	(Sch 4)
090		Laboratory - Total	8400	\$ 42,709	\$ 0	\$ 42,709	
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	76,300	0	76,300	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 76,300	\$ 0	\$ 76,300	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - NAPA

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

Provider NPI:  
1346295755

OSHPD Facility Number:  
206280984

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		\$ 1,582,785	\$ 0	\$ 1,582,785	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,900,408	\$ 0	\$ 2,900,408	(Sch 2)
105	.20-.39	Fringe Benefits	6110	819,237	0	819,237	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	208,266	0	208,266	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,927,911	\$ 0	\$ 3,927,911	
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 - NAPA

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

Provider NPI:  
1346295755

OSHPD Facility Number:  
206280984

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)
		<b>Other Nonreimbursable</b>				
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	7,125	0	7,125 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,125	\$ 0	\$ 7,125
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	22,242	0	22,242 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 22,242	\$ 0	\$ 22,242
146		<b>Subtotal 105 - 145</b>		\$ 3,957,278	\$ 0	\$ 3,957,278
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 106,652	\$ 0	\$ 106,652 (Sch 2)
155	.20-.39	Fringe Benefits	6600	32,957	0	32,957 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	570	0	570 (Sch 4)
155		Social Services - Total	6600	\$ 140,179	\$ 0	\$ 140,179

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOLDEN LIVINGCENTER - NAPA

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

Provider NPI:  
1346295755

OSHPD Facility Number:  
206280984

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	\$ 55,559	\$ 0	\$ 55,559	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,233	0	14,233	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	29,367	0	29,367	(Sch 4)
160		Activities - Total	6700	\$ 99,159	\$ 0	\$ 99,159	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 330,772	\$ 0	\$ 330,772	(Sch 6)
165	.20-.39	Fringe Benefits	6900	108,364	0	108,364	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	911,650	(153,106)	758,544	(Sch 6)
165		Administration - Total	6900	\$ 1,350,786	\$ (153,106)	\$ 1,197,680	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 64,331	\$ 0	\$ 64,331	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,341	0	27,341	(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	\$ 91,672	\$ 0	\$ 91,672	
167		CDPH Licensing Fees	6900	\$ 32,914	\$ 0	\$ 32,914	(Sch 6)
168		Professional Liability Insurance	6900	\$ 35,770	\$ 0	\$ 35,770	(Sch 6)
169		Quality Assurance Fees	6900	\$ 590,170	\$ 0	\$ 590,170	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 75,843	\$ 0	\$ 75,843	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,716	0	15,716	(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	\$ 91,559	\$ 0	\$ 91,559	
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	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 2,432,209	\$ (153,106)	\$ 2,279,103	
200		<b>Total</b>		\$ 9,483,560	\$ 46,894	\$ 9,530,454	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 263,367	
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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 - NAPA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1346295755		8
Report References							Explanation of Audit Adjustments				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	\$263,367	\$263,367	

Provider Name							Fiscal Period	NPI	Adjustments	
GOLDEN LIVINGCENTER - NAPA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1346295755	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				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To reconcile provider's reported costs on page 10.5 to provider's reported cost on page 10.1, column 14. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$68,854	\$200,000	\$268,854
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$911,650		
3							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		(\$21,980)	
4							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>(131,126)</u> (\$153,106)	\$758,544

Provider Name							Fiscal Period	NPI	Adjustments		
GOLDEN LIVINGCENTER - NAPA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1346295755	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					
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
5	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 8, 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	29,878	(28,511)	1,367	
6	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	27,610	27,610	

Provider Name							Fiscal Period	NPI	Adjustments	
GOLDEN LIVINGCENTER - NAPA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1346295755	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		\$594	
8							To recover Medi-Cal overpayment due to insufficient documentation. 42 CFR 413.5, 413.20, 413.24 and 413.107 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51476 W&I Code 14124.2(b)		<u>286</u> \$880	\$880

Provider Name							Fiscal Period	NPI	Adjustments		
GOLDEN LIVINGCENTER - NAPA							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1346295755	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

<b>Provider Name</b> GOLDEN LIVINGCENTER - NAPA				<b>Fiscal Period</b> JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			<b>NPI</b> 1346295755		<b>Adjustments</b> 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				