

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GOOD SAMARITAN REHAB & CARE CENTER  
STOCKTON, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1548283542**

**FISCAL PERIOD ENDED  
SEPTEMBER 30, 2011**

**Audits Section—Sacramento  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Robert G. Kwick  
Audit Supervisor: Kelly Ostrom  
Auditor: Ahsan Hafeez**



TOBY DOUGLAS  
DIRECTOR

State of California—Health and Human Services Agency  
Department of Health Care Services



EDMUND G. BROWN JR.  
GOVERNOR

July 11, 2013

Debbie Zarilla, Administrator  
Good Samaritan Rehab & Care Center  
1630 N. Edison Street  
Stockton, CA 95204

GOOD SAMARITAN REHAB & CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1548283542  
FISCAL PERIOD ENDED SEPTEMBER 30, 2011

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 Schedule

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.

Debbie Zarilla  
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If you disagree with the decision of the Department, you may appeal by writing to:

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—  
Sacramento at (916) 650-6994.

**Original Signed By**

Robert G. Kwick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

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

## Provider Name:

GOOD SAMARITAN REHAB &amp; CARE CENTER

## Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

## Provider NPI:

1548283542

## OSHPD Facility No.:

206390902

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	\$ 2,885,545	\$ 83.77
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 746,109	\$ 21.66
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 617,376	\$ 17.92
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 539,248	\$ 15.65
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 57,489	\$ 1.67
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,077	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 65,489	\$ 1.90
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 389,214	\$ 11.30
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 666,663	\$ 19.35
11	Cost of Routine Service/Audited Total Costs	\$ 6,013,129.00	\$ 5,986,211	\$ 173.78
12	Total Patient Days (Adj )	34,447	34,447	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 174.56	\$ 173.78	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 12 )	28,455	28,645	
16	Medi-Cal Managed Care Days (Adj )		0	
<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	

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

## Provider Name:

GOOD SAMARITAN REHAB &amp; CARE CENTER

## Fiscal Period:

OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

## Provider NPI:

1548283542

## OSHPD Facility No.:

206390902

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<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	
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:  
GOOD SAMARITAN REHAB & CARE CENTER

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1548283542

OSHPD Facility No.:  
206390902

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	\$ 182,088	\$ 182,088		
160	Activities	137,232		\$ 137,232	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	267,504	0	0	267,504
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	220,766	0	0	220,766
083	Speech Pathology	18,925	0	0	18,925
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	2,566,225	182,088	137,232	2,885,545 *
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>\$ 3,392,740</b>	<b>\$ 182,088</b>	<b>\$ 137,232</b>	<b>\$ 3,392,740</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GOOD SAMARITAN REHAB & CARE CENTER

Provider NPI:  
1548283542

OSHPD Facility Number:  
206390902

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

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	\$ 95,346	\$ 95,346										
010	Housekeeping	142,350	-	\$ 142,350									
060	Laundry and Linen	103,743	3,645	5,442	\$ 112,830								
065	Dietary	336,722	11,532	17,217	0	\$ 365,471							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	12,558	18,749	0	0	0	0		\$ 31,307	\$ 31,307		
166	Medical Records	65,561	676	1,009	0	0	0	0		67,246		\$ 67,246	
170	Inservice Education - Nursing	45,094	0	0	0	0	0	0	\$ 45,094				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		929	1,387	0	0	0	0	0	2,317	128	276	\$ 2,721
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		7,658	11,433	0	0	0	0	0	19,091	2,058	4,421	25,570
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,122	1,676	0	0	0	0	0	2,798	1,342	2,882	7,021
083	Speech Pathology		1,122	1,676	0	0	0	0	0	2,798	185	398	3,382
085	Pharmacy		0	0	0	0	0	0	0	0	804	1,727	2,531
090	Laboratory		0	0	0	0	0	0	0	0	50	108	159
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	47	100	147
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		55,669	83,113	112,830	365,471	0	0	45,094	662,176	26,662	57,270	746,109 *
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		434	649	0	0	0	0	0	1,083	30	64	1,177
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 788,816</b>	<b>\$ 95,346</b>	<b>\$ 142,350</b>	<b>\$ 112,830</b>	<b>\$ 365,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,094</b>	<b>\$ 690,263</b>	<b>\$ 31,307</b>	<b>\$ 67,246</b>	<b>\$ 788,816</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
GOOD SAMARITAN REHAB & CARE CENTER

Provider NPI:  
1548283542

OSHPD Facility Number:  
206390902

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

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	\$ 187,420	\$ 187,420										
010	Housekeeping	24,966	0	\$ 24,966									
060	Laundry and Linen	13,906	7,165	954	\$ 22,025								
065	Dietary	241,325	22,668	3,020	0	\$ 267,013							
155	Social Services	8,541	0	0	0	0	\$ 8,541						
160	Activities	3,630	0	0	0	0	0	\$ 3,630					
165	Administration	N/A	24,685	3,288	0	0	0	0		\$ 27,973	\$ 27,973		
166	Medical Records	0	1,329	177	0	0	0	0		1,506		\$ 1,506	
170	Inservice Education - Nursing	495	0	0	0	0	0	0	\$ 495				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	11,258	1,827	243	0	0	0	0	0	13,328	115	6	\$ 13,449
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	15,053	2,005	0	0	0	0	0	17,058	1,839	99	18,996
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,206	294	0	0	0	0	0	2,500	1,199	65	3,763
083	Speech Pathology	0	2,206	294	0	0	0	0	0	2,500	166	9	2,675
085	Pharmacy	140,349	0	0	0	0	0	0	0	140,349	718	39	141,106
090	Laboratory	8,800	0	0	0	0	0	0	0	8,800	45	2	8,847
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,168	0	0	0	0	0	0	0	8,168	42	2	8,212
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	166,563	109,427	14,577	22,025	267,013	8,541	3,630	495	592,271	23,823	1,282	617,376 *
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	0	854	114	0	0	0	0	0	968	27	1	996
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 815,421</b>	<b>\$ 187,420</b>	<b>\$ 24,966</b>	<b>\$ 22,025</b>	<b>\$ 267,013</b>	<b>\$ 8,541</b>	<b>\$ 3,630</b>	<b>\$ 495</b>	<b>\$ 785,942</b>	<b>\$ 27,973</b>	<b>\$ 1,506</b>	<b>\$ 815,421</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOOD SAMARITAN REHAB & CARE CENTER

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1548283542

OSHPD Facility Number:  
206390902

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)	\$ 626,126	90%							
	Property Tax (line 40)	66,751	10%	\$ 692,877						
005	Plant Operations and Maintenance			13,670	\$ 13,670					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			25,965	523	0	\$ 26,487			
065	Dietary			82,150	1,653	0	0	\$ 83,803		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			89,458	1,800	0	0	0	0	0
166	Medical Records			4,815	97	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			6,620	133	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			54,551	1,098	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,996	161	0	0	0	0	0
083	Speech Pathology			7,996	161	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			396,562	7,981	0	26,487	83,803	0	0
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			3,095	62	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 692,877</b>	<b>100%</b>	<b>\$ 692,877</b>	<b>\$ 13,670</b>	<b>\$ -</b>	<b>\$ 26,487</b>	<b>\$ 83,803</b>	<b>\$ -</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GOOD SAMARITAN REHAB & CARE CENTER

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1548283542

OSHPD Facility Number:  
206390902

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 90% Of Total	Property Tax 10% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 626,126	90%							
	Property Tax (line 40)	66,751	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 91,258	\$ 91,258				
166	Medical Records				4,912		\$ 4,912			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	6,753	374	20	\$ 7,147	\$ 6,459	\$ 689
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	55,649	5,999	323	61,971	56,001	5,970
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	8,157	3,911	210	12,278	11,095	1,183
083	Speech Pathology			0	8,157	541	29	8,726	7,886	841
085	Pharmacy			0	0	2,343	126	2,469	2,232	238
090	Laboratory			0	0	147	8	155	140	15
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	136	7	144	130	14
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	514,834	77,720	4,183	596,737	539,248	57,489
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	3,157	87	5	3,249	2,936	313
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 692,877	100%	\$ -	\$ 596,707	\$ 91,258	\$ 4,912	\$ 692,877	\$ 626,126	\$ 66,751

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GOOD SAMARITAN REHAB & CARE CENTER

Provider NPI:  
1548283542

OSHPD Facility Number:  
206390902

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

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. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 18,238												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	764,552												
	Total Costs Allocable as Administration	782,790	58%											
167	CDPH Licensing Fees	22,400	2%											
168	Professional Liability Insurance	76,897	6%											
169	Quality Assurance Fees	457,012	34%											
174	Caregiver Training	0	0%											
	Total	1,339,099	100%						\$ 1,339,099					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 2,317	\$ 13,328	\$ 6,753	\$ 22,398	5,488	\$ 3,208	\$ 92	\$ 315	\$ 1,873	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			267,504	19,091	17,058	55,649	359,302	88,030	51,459	1,473	5,055	30,043	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			220,766	2,798	2,500	8,157	234,221	57,385	33,545	960	3,295	19,584	0
083	Speech Pathology			18,925	2,798	2,500	8,157	32,380	7,933	4,637	133	456	2,707	0
085	Pharmacy			0	0	140,349	0	140,349	34,386	20,101	575	1,975	11,735	0
090	Laboratory			0	0	8,800	0	8,800	2,156	1,260	36	124	736	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,168	0	8,168	2,001	1,170	33	115	683	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			2,885,545	662,176	592,271	514,834	4,654,826	1,140,444	666,663	19,077	65,489	389,214	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	1,083	968	3,157	5,208	1,276	746	21	73	436	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,339,099		\$ 3,392,740	\$ 690,263	\$ 785,942	\$ 596,707	\$ 5,465,653	\$ 1,339,099					
	Total Administrative Costs							\$ 1,339,099		\$ 782,790	\$ 22,400	\$ 76,897	\$ 457,012	\$ -
	Unit Cost Multiplier							0.24500256						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 98,553	\$ 29,479	\$ 96,170	\$ 224,201							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,028,953						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GOOD SAMARITAN REHAB & CARE CENTER

Provider NPI:  
1548283542

OSHPD Facility Number:  
206390902

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

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 Svcs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	318									
010	Housekeeping										
060	Laundry and Linen	604	604	604							
065	Dietary	1,911	1,911	1,911							
155	Social Services										
160	Activities										
165	Administration	2,081	2,081	2,081							
166	Medical Records	112	112	112							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	154	154	154						22,398	22,398
077	Specialized Support Surfaces									0	0
080	Physical Therapy	1,269	1,269	1,269						359,302	359,302
081	Respiratory Therapy									0	0
082	Occupational Therapy	186	186	186						234,221	234,221
083	Speech Pathology	186	186	186						32,380	32,380
085	Pharmacy									140,349	140,349
090	Laboratory									8,800	8,800
095	Home Health Services									0	0
100	Other Ancillary Services									8,168	8,168
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	9,225	9,225	9,225	340,880	102,264	2,732,788	2,732,788	2,732,788	4,654,826	4,654,826
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	72	72	72						5,208	5,208
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	16,118	15,800	15,800	340,880	102,264	2,732,788	2,732,788	2,732,788	5,465,653	5,465,653
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 182,088 0.066630855	\$ 137,232 0.050216848			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 95,346 6.03455696	\$ 142,350 9.00949367	\$ 112,830 0.33099509	\$ 365,471 3.57380095	\$ - 0.00000000	\$ - 0.00000000	\$ 45,094 0.01650110	\$ 31,307 0.00572789	\$ 67,246 0.01230337
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 187,420 11.86202532	\$ 24,966 1.58012658	\$ 22,025 0.06461236	\$ 267,013 2.61101612	\$ 8,541 0.00312538	\$ 3,630 0.00132831	\$ 495 0.00018113	\$ 27,973 0.00511798	\$ 1,506 0.00027545
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 692,877 42.98777764	\$ 13,670 0.86519704	\$ - 0.00000000	\$ 26,487 0.07770241	\$ 83,803 0.81947738	\$ - 0.00000000	\$ - 0.00000000	\$ - 0.00000000	\$ 91,258 0.01669664	\$ 4,912 0.00089862

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOOD SAMARITAN REHAB & CARE CENTER

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1548283542

OSHPD Facility Number:  
206390902

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	\$ 73,201	\$ 0	\$ 73,201	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,145	0	22,145	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	187,420	0	187,420	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 282,766	\$ 0	\$ 282,766	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 64,263	\$ 0	\$ 64,263	(Sch 3)
010	.20-.39	Fringe Benefits	6300	15,106	0	15,106	(Sch 3)
010	.79	Agency Staff	6300	62,981	0	62,981	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,966	0	24,966	(Sch 4)
010		Housekeeping - Total	6300	\$ 167,316	\$ 0	\$ 167,316	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,098	0	3,098	(Sch 5)
025		Depreciation: Equipment	7140	15,973	0	15,973	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	606,498	557	607,055	(Sch 5)
040		Property Taxes	7300	66,751	0	66,751	(Sch 5)
045		Property Insurance	7400	18,238	0	18,238	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 51,000	\$ (51,000)	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,211,640	\$ (50,443)	\$ 1,161,197	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 52,504	\$ 0	\$ 52,504	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,013	0	12,013	(Sch 3)
060	.79	Agency Staff	6400	39,226	0	39,226	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,906	0	13,906	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 117,649	\$ 0	\$ 117,649	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 269,912	\$ 0	\$ 269,912	(Sch 3)
065	.20-.39	Fringe Benefits	6500	66,127	0	66,127	(Sch 3)
065	.79	Agency Staff	6500	683	0	683	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	241,325	0	241,325	(Sch 4)
065		Dietary - Total	6500	\$ 578,047	\$ 0	\$ 578,047	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	11,815	(557)	11,258	(Sch 4)
075		Patient Supplies - Total	8100	\$ 11,815	\$ (557)	\$ 11,258	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOOD SAMARITAN REHAB & CARE CENTER

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1548283542

OSHPD Facility Number:  
206390902

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	267,504	0	267,504	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 267,504	\$ 0	\$ 267,504	
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	220,766	0	220,766	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 220,766	\$ 0	\$ 220,766	
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	18,925	0	18,925	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 18,925	\$ 0	\$ 18,925	
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	140,349	0	140,349	(Sch 4)
085		Pharmacy - Total	8300	\$ 140,349	\$ 0	\$ 140,349	
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	8,800	0	8,800	(Sch 4)
090		Laboratory - Total	8400	\$ 8,800	\$ 0	\$ 8,800	
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	8,168	0	8,168	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,168	\$ 0	\$ 8,168	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOOD SAMARITAN REHAB & CARE CENTER

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1548283542

OSHPD Facility Number:  
206390902

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		\$ 676,327	\$ (557)	\$ 675,770	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,081,682	\$ 0	\$ 2,081,682	(Sch 2)
105	.20-.39	Fringe Benefits	6110	479,503	0	479,503	(Sch 2)
105	.49	Agency Staff	6110	5,040	0	5,040	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	166,563	0	166,563	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,732,788	\$ 0	\$ 2,732,788	
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:  
GOOD SAMARITAN REHAB & CARE CENTER

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1548283542

OSHPD Facility Number:  
206390902

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
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		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,732,788	\$ 0	\$ 2,732,788
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 133,405	\$ 0	\$ 133,405 (Sch 2)
155	.20-.39	Fringe Benefits	6600	48,683	0	48,683 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,541	0	8,541 (Sch 4)
155		Social Services - Total	6600	\$ 190,629	\$ 0	\$ 190,629

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GOOD SAMARITAN REHAB & CARE CENTER

Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Provider NPI:  
1548283542

OSHPD Facility Number:  
206390902

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	\$ 102,415	\$ 0	\$ 102,415	(Sch 2)
160	.20-.39	Fringe Benefits	6700	34,817	0	34,817	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,630	0	3,630	(Sch 4)
160		Activities - Total	6700	\$ 140,862	\$ 0	\$ 140,862	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 376,138	\$ (11,362)	\$ 364,776	(Sch 6)
165	.20-.39	Fringe Benefits	6900	129,290	(2,906)	126,384	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	292,008	(18,616)	273,392	(Sch 6)
165		Administration - Total	6900	\$ 797,436	\$ (32,884)	\$ 764,552	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 48,781	\$ 0	\$ 48,781	(Sch 3)
166	.20-.39	Fringe Benefits	6900	16,780	0	16,780	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 65,561	\$ 0	\$ 65,561	
167		CDPH Licensing Fees	6900	\$ 22,400	\$ 0	\$ 22,400	(Sch 6)
168		Professional Liability Insurance	6900	\$ 76,897	\$ 0	\$ 76,897	(Sch 6)
169		Quality Assurance Fees	6900	\$ 457,012	\$ 0	\$ 457,012	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 34,835	\$ 0	\$ 34,835	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,259	0	10,259	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	495	0	495	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 45,589	\$ 0	\$ 45,589	
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		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,796,386	\$ (32,884)	\$ 1,763,502	
200		<b>Total</b>		\$ 7,112,837	\$ (83,884)	\$ 7,028,953	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 93,514	
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\* For informational purposes only, this amount is included in various cost centers above.







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OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$83,884)</u> (To Sch 8)	<u>0</u>	<u>(51,000)</u>	<u>(14,268)</u>	<u>(500)</u>	<u>(1,425)</u>	<u>(1,433)</u>	<u>(2,000)</u>	<u>(2,264)</u>







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Fiscal Period:  
OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ					
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(4,540)	(6,454)	0	0	0	0	0	0

Provider Name							Fiscal Period	Provider Number		Adjustments
GOOD SAMARITAN REHAB & CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1548283542		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$93,514	\$93,514

Provider Name							Fiscal Period	Provider Number		Adjustments
GOOD SAMARITAN REHAB & CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1548283542		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$606,498	\$557	\$607,055
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	11,815	(557)	11,258
3	10.5	055	4	8A-1	055	4	Interest - Other To eliminate interest expense due to lack of documentation supporting actual expenses, necessity and relationship to patient care. 42 CFR 413.9(c)(3), 413.20, 413.24, and 413.153 CMS Pub. 15-1, Sections 202.2, 2102.3, 2300, and 2304	\$51,000	(\$51,000)	\$0
4	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$376,138	(\$11,362)	\$364,776
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To adjust administrator's compensation based on the DHCS survey. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	129,290	(2,906)	126,384
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor  To eliminate professional fees others expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$292,008		
6							To eliminate legal claims expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		(1,425)	
7							To eliminate theft and loss expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(1,433)	
8							To eliminate contract labor administration expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		(2,000) (\$5,358)	\$286,650 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
GOOD SAMARITAN REHAB & CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011		1548283542		12
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>											
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$286,650		
							To eliminate bank charges due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			(\$2,264)	
10							To eliminate auto expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			(4,540)	
11							To eliminate miscellaneous expense due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			(6,454)	
										<u>(\$13,258)</u>	
										\$273,392	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
GOOD SAMARITAN REHAB & CARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1548283542		12
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>ADJUSTMENT TO REPORTED PATIENT DAYS</b>										
12	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 01, 2010 through September 30, 2011 Payment Period: October 01, 2010 through April 15, 2013 Report Date: April 23, 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	28,455	190	28,645