

**REPORT
ON THE
RATE SETTING AUDIT**

**SAMARKAND SKILLED NURSING
SANTA BARBARA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1467558692**

**FISCAL PERIOD ENDED
JANUARY 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditor: Janis Nelsen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 30, 2013

Kalen Carlson, Controller
Covenant Retirement Communities
5700 Old Orchard Road, Suite 100
Skokie, IL 60077

SAMARKAND SKILLED NURSING
NATIONAL PROVIDER IDENTIFIER (NPI) 1467558692
FISCAL PERIOD ENDED JANUARY 31, 2011

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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.

Kalen Carlson
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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. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAMARKAND SKILLED NURSING

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011

Provider NPI:
1467558692

OSHPD Facility No.:
206420510

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	\$ 3,199,418	\$ 144.46
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 783,541	\$ 35.38
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 690,104	\$ 31.16
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 434,796	\$ 19.63
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 182	\$ 0.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 62,801	\$ 2.84
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 839,881	\$ 37.92
11	Cost of Routine Service/Audited Total Costs	\$ 6,292,488.00	\$ 6,010,724	\$ 271.40
12	Total Patient Days (Adj)	22,147	22,147	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 284.12	\$ 271.40	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj)	5,417	5,417	
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	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SAMARKAND SKILLED NURSING

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011

Provider NPI:
1467558692

OSHPD Facility No.:
206420510

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

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011

Provider NPI:
1467558692

OSHPD Facility No.:
206420510

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 150,004	\$ 150,004		
160	Activities	193,420		\$ 193,420	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
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	70,341	0	0	70,341
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	2,855,994	150,004	193,420	3,199,418 *
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	\$ 3,269,759	\$ 150,004	\$ 193,420	\$ 3,269,759

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
SAMARKAND SKILLED NURSING

Provider NPI:
1467558692

OSHPD Facility Number:
206420510

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 76,216	\$ 76,216										
010	Housekeeping	205,606	1,598	\$ 207,204									
060	Laundry and Linen	11,216	1,073	2,981	\$ 15,270								
065	Dietary	396,276	2,219	6,163	0	\$ 404,658							
155	Social Services	N/A	244	678	0	0	\$ 922						
160	Activities	N/A	3,769	10,467	0	0	0	\$ 14,236					
165	Administration	N/A	3,706	10,291	0	0	0	0		\$ 13,997	\$ 13,997		
166	Medical Records	68,196	2,759	7,662	0	0	0	0		78,617		\$ 78,617	
170	Inservice Education - Nursing	66,678	2,608	7,243	0	0	0	0	\$ 76,529				
ANCILLARY SERVICES													
075	Patient Supplies		1,628	4,522	0	0	0	0	0	6,150	286	1,607	\$ 8,043
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,804	7,787	0	0	0	0	0	10,591	966	5,426	16,983
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		811	2,252	0	0	0	0	0	3,064	561	3,149	6,773
083	Speech Pathology		169	469	0	0	0	0	0	638	143	801	1,582
085	Pharmacy		482	1,340	0	0	0	0	0	1,822	167	936	2,925
090	Laboratory		0	0	0	0	0	0	0	0	47	261	308
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	202	1,135	1,337
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		51,716	143,609	15,270	404,658	922	14,236	76,529	706,941	11,576	65,023	783,541 *
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		627	1,742	0	0	0	0	0	2,369	50	279	2,697
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 824,188	\$ 76,216	\$ 207,204	\$ 15,270	\$ 404,658	\$ 922	\$ 14,236	\$ 76,529	\$ 731,575	\$ 13,997	\$ 78,617	\$ 824,188

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SAMARKAND SKILLED NURSING

Provider NPI:
1467558692

OSHPD Facility Number:
206420510

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 239,000	\$ 239,000										
010	Housekeeping	32,324	5,011	\$ 37,335									
060	Laundry and Linen	0	3,366	537	\$ 3,903								
065	Dietary	271,943	6,959	1,110	0	\$ 280,013							
155	Social Services	0	766	122	0	0	\$ 888						
160	Activities	55,057	11,820	1,886	0	0	0	\$ 68,762					
165	Administration	N/A	11,621	1,854	0	0	0	0		\$ 13,475	\$ 13,475		
166	Medical Records	0	8,652	1,381	0	0	0	0		10,032		\$ 10,032	
170	Inservice Education - Nursing	0	8,179	1,305	0	0	0	0	\$ 9,484				
ANCILLARY SERVICES													
075	Patient Supplies	100,356	5,106	815	0	0	0	0	0	106,277	275	205	\$ 106,757
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	376,321	8,794	1,403	0	0	0	0	0	386,518	930	692	388,140
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	229,737	2,544	406	0	0	0	0	0	232,686	540	402	233,628
083	Speech Pathology	58,982	530	84	0	0	0	0	0	59,596	137	102	59,836
085	Pharmacy	64,951	1,513	241	0	0	0	0	0	66,705	160	119	66,985
090	Laboratory	20,005	0	0	0	0	0	0	0	20,005	45	33	20,083
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	16,545	0	0	0	0	0	0	0	16,545	195	145	16,884
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	119,561	162,173	25,877	3,903	280,013	888	68,762	9,484	670,662	11,145	8,298	690,104
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	12,598	1,967	314	0	0	0	0	0	14,879	48	36	14,962
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,597,380	\$ 239,000	\$ 37,335	\$ 3,903	\$ 280,013	\$ 888	\$ 68,762	\$ 9,484	\$ 1,573,872	\$ 13,475	\$ 10,032	\$ 1,597,380

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAMARKAND SKILLED NURSING

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011

Provider NPI:
1467558692

OSHPD Facility Number:
206420510

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)	\$ 484,393	100%							
	Property Tax (line 40)	203	0%	\$ 484,596						
005	Plant Operations and Maintenance			10,136	\$ 10,136					
010	Housekeeping			9,949	213	\$ 10,161				
060	Laundry and Linen			6,683	143	146	\$ 6,971			
065	Dietary			13,816	295	302	0	\$ 14,413		
155	Social Services			1,520	32	33	0	0	\$ 1,586	
160	Activities			23,464	501	513	0	0	0	\$ 24,479
165	Administration			23,070	493	505	0	0	0	0
166	Medical Records			17,176	367	376	0	0	0	0
170	Inservice Education - Nursing			16,237	347	355	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			10,136	217	222	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			17,457	373	382	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,049	108	110	0	0	0	0
083	Speech Pathology			1,051	22	23	0	0	0	0
085	Pharmacy			3,003	64	66	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			321,944	6,878	7,043	6,971	14,413	1,586	24,479
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			3,904	83	85	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 484,596	100%	\$ 484,596	\$ 10,136	\$ 10,161	\$ 6,971	\$ 14,413	\$ 1,586	\$ 24,479

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SAMARKAND SKILLED NURSING

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011

Provider NPI:
1467558692

OSHPD Facility Number:
206420510

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 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 484,393	100%							
	Property Tax (line 40)	203	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,067	\$ 24,067				
166	Medical Records				17,918		\$ 17,918			
170	Inservice Education - Nursing			\$ 16,939						
	ANCILLARY SERVICES									
075	Patient Supplies			0	10,575	492	366	\$ 11,433	\$ 11,428	\$ 5
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	18,212	1,661	1,237	21,110	21,101	9
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,268	964	718	6,949	6,946	3
083	Speech Pathology			0	1,097	245	183	1,525	1,524	1
085	Pharmacy			0	3,133	287	213	3,633	3,632	2
090	Laboratory			0	0	80	60	140	140	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	347	259	606	606	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			16,939	400,253	19,906	14,820	434,979	434,796	182*
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	4,073	85	63	4,222	4,220	2
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 484,596	100%	\$ 16,939	\$ 442,610	\$ 24,067	\$ 17,918	\$ 484,596	\$ 484,393	\$ 203

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SAMARKAND SKILLED NURSING

Provider NPI:
1467558692

OSHPD Facility Number:
206420510

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 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. 93% of Total	DPH Licensing Fees 0% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 45,116												
055	Interest - Other	195,872												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	774,478												
	Total Costs Allocable as Administration	1,015,466	93%											
167	CDPH Licensing Fees	0	0%											
168	Professional Liability Insurance	75,930	7%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,091,396	100%						\$ 1,091,396					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 6,150	\$ 106,277	\$ 10,575	\$ 123,001	22,308	\$ 20,756	\$ -	\$ 1,552	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	10,591	386,518	18,212	415,321	75,323	70,083	0	5,240	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	3,064	232,686	5,268	241,018	43,711	40,670	0	3,041	0	0
083	Speech Pathology			0	638	59,596	1,097	61,330	11,123	10,349	0	774	0	0
085	Pharmacy			0	1,822	66,705	3,133	71,661	12,996	12,092	0	904	0	0
090	Laboratory			0	0	20,005	0	20,005	3,628	3,376	0	252	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			70,341	0	16,545	0	86,886	15,758	14,661	0	1,096	0	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
ROUTINE SERVICES														
105	Skilled Nursing Care			3,199,418	706,941	670,662	400,253	4,977,274	902,682	839,881	0	62,801	0	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*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,369	14,879	4,073	21,321	3,867	3,598	0	269	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,091,396		\$ 3,269,759	\$ 731,575	\$ 1,573,872	\$ 442,610	\$ 6,017,817	\$ 1,091,396					
	Total Administrative Costs							\$ 1,091,396		\$ 1,015,466	\$ -	\$ 75,930	\$ -	\$ -
	Unit Cost Multiplier							0.18136079						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 92,613	\$ 23,508	\$ 41,986	\$ 158,106							
	TOTAL FACILITY COSTS							\$ 7,267,319						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SAMARKAND SKILLED NURSING

Provider NPI:
1467558692

OSHPD Facility Number:
206420510

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 9, 12)	Plant Ops (SQ FT) 5 (Adj 9, 12)	Hskpng (SQ FT) 10 (Adj 9, 12)	Laundry (LBS) 60 (Adj 10)	Dietary (MEALS) 65 (Adj 11)	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	540									
010	Housekeeping	530	530								
060	Laundry and Linen	356	356	356							
065	Dietary	736	736	736							
155	Social Services	81	81	81							
160	Activities	1,250	1,250	1,250							
165	Administration	1,229	1,229	1,229							
166	Medical Records	915	915	915							
170	Inservice Education - Nursing	865	865	865							
	ANCILLARY SERVICES										
075	Patient Supplies	540	540	540						123,001	123,001
077	Specialized Support Surfaces									0	0
080	Physical Therapy	930	930	930						415,321	415,321
081	Respiratory Therapy									0	0
082	Occupational Therapy	269	269	269						241,018	241,018
083	Speech Pathology	56	56	56						61,330	61,330
085	Pharmacy	160	160	160						71,661	71,661
090	Laboratory									20,005	20,005
095	Home Health Services									0	0
100	Other Ancillary Services									86,886	86,886
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,151	17,151	17,151	67,284	66,192	2,975,555	2,975,555	2,975,555	4,977,274	4,977,274
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	208	208	208						21,321	21,321
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	25,816	25,276	24,746	67,284	66,192	2,975,555	2,975,555	2,975,555	6,017,817	6,017,817
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 150,004 0.050412108	\$ 193,420 0.065002999			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 76,216 3.01535053	\$ 207,204 8.37323752	\$ 15,270 0.22695347	\$ 404,658 6.11339740	\$ 922 0.00031002	\$ 14,236 0.00478423	\$ 76,529 0.02571928	\$ 13,997 0.00232586	\$ 78,617 0.01306397
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 239,000 9.45561007	\$ 37,335 1.50874781	\$ 3,903 0.05801248	\$ 280,013 4.23031133	\$ 888 0.00029847	\$ 68,762 0.02310912	\$ 9,484 0.00318736	\$ 13,475 0.00223922	\$ 10,032 0.00166711
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 484,596 18.77114968	\$ 10,136 0.40102947	\$ 10,161 0.41062212	\$ 6,971 0.10361271	\$ 14,413 0.21774447	\$ 1,586 0.00053308	\$ 24,479 0.00822653	\$ 16,939 0.00569276	\$ 24,067 0.00399934	\$ 17,918 0.00297754

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAMARKAND SKILLED NURSING

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011

Provider NPI:
1467558692

OSHPD Facility Number:
206420510

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	\$ 53,824	\$ 0	\$ 53,824	(Sch 3)
005	.20-.39	Fringe Benefits	6200	22,392	0	22,392	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	239,000	0	239,000	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 315,216	\$ 0	\$ 315,216	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 141,939	\$ 0	\$ 141,939	(Sch 3)
010	.20-.39	Fringe Benefits	6300	63,667	0	63,667	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,324	0	32,324	(Sch 4)
010		Housekeeping - Total	6300	\$ 237,930	\$ 0	\$ 237,930	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 192,340	\$ 0	\$ 192,340	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	43,531	0	43,531	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	4,844	0	4,844	(Sch 5)
035		Leases and Rentals	7200		19,950	19,950	(Sch 5)
040		Property Taxes	7300	203	0	203	(Sch 5)
045		Property Insurance	7400	45,116	0	45,116	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	223,728	0	223,728	(Sch 6)
055		Interest - Other	7600	\$ 195,872	\$ 0	\$ 195,872	(Sch 6)
057		Subtotal 005 - 055		\$ 1,258,780	\$ 19,950	\$ 1,278,730	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 8,216	\$ (2,497)	\$ 5,719	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,497	0	5,497	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	(2,497)	2,497	0	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 11,216	\$ 0	\$ 11,216	
065		Dietary		0			
065	.01-.19	Salaries and Wages	6500	\$ 285,174	\$ 0	\$ 285,174	(Sch 3)
065	.20-.39	Fringe Benefits	6500	111,102	0	111,102	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	271,943	0	271,943	(Sch 4)
065		Dietary - Total	6500	\$ 668,219	\$ 0	\$ 668,219	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
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	100,356	0	100,356	(Sch 4)
075		Patient Supplies - Total	8100	\$ 100,356	\$ 0	\$ 100,356	
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:
SAMARKAND SKILLED NURSING

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011

Provider NPI:
1467558692

OSHPD Facility Number:
206420510

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	376,321	0	376,321	(Sch 4)
080		Physical Therapy - Total	8200	\$ 376,321	\$ 0	\$ 376,321	
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	229,737	0	229,737	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 229,737	\$ 0	\$ 229,737	
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	58,982	0	58,982	(Sch 4)
083		Speech Pathology - Total	8280	\$ 58,982	\$ 0	\$ 58,982	
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	64,951	0	64,951	(Sch 4)
085		Pharmacy - Total	8300	\$ 64,951	\$ 0	\$ 64,951	
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	20,005	0	20,005	(Sch 4)
090		Laboratory - Total	8400	\$ 20,005	\$ 0	\$ 20,005	
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	\$ 52,044	\$ 0	\$ 52,044	(Sch 2)
100	.20-.39	Fringe Benefits	8900	18,297	0	18,297	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	16,545	0	16,545	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 86,886	\$ 0	\$ 86,886	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAMARKAND SKILLED NURSING

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011

Provider NPI:
1467558692

OSHPD Facility Number:
206420510

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		\$ 937,238	\$ 0	\$ 937,238	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,106,486	\$ 183,104	\$ 2,289,590	(Sch 2)
105	.20-.39	Fringe Benefits	6110	722,259	(155,855)	566,404	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	131,461	(11,900)	119,561	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,960,206	\$ 15,349	\$ 2,975,555	
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:
SAMARKAND SKILLED NURSING

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011

Provider NPI:
1467558692

OSHPD Facility Number:
206420510

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	12,598	0	12,598 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 12,598	\$ 0	\$ 12,598
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		Subtotal 105 - 145		\$ 2,972,804	\$ 15,349	\$ 2,988,153
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 136,153	\$ (37,823)	\$ 98,330 (Sch 2)
155	.20-.39	Fringe Benefits	6600	51,674	0	51,674 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 187,827	\$ (37,823)	\$ 150,004

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SAMARKAND SKILLED NURSING

Fiscal Period:
FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011

Provider NPI:
1467558692

OSHPD Facility Number:
206420510

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	\$ 113,619	\$ 15,634	\$ 129,253	(Sch 2)
160	.20-.39	Fringe Benefits	6700	41,978	22,189	64,167	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	55,057	0	55,057	(Sch 4)
160		Activities - Total	6700	\$ 210,654	\$ 37,823	\$ 248,477	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 295,856	\$ (33,253)	\$ 262,603	(Sch 6)
165	.20-.39	Fringe Benefits	6900	106,811	(48,264)	58,547	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	873,248	(419,920)	453,328	(Sch 6)
165		Administration - Total	6900	\$ 1,275,915	\$ (501,437)	\$ 774,478	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$	\$ 54,875	\$ 54,875	(Sch 3)
166	.20-.39	Fringe Benefits	6900		13,321	13,321	(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	\$ 0	\$ 68,196	\$ 68,196	
167		CDPH Licensing Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
168		Professional Liability Insurance	6900	\$	\$ 75,930	\$ 75,930	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,416	\$ 12,262	\$ 66,678	(Sch 3)
170	.20-.39	Fringe Benefits	6800	26,190	(26,190)	0	(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	\$ 80,606	\$ (13,928)	\$ 66,678	
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	
		Subtotal 155 - 174		\$ 1,755,002	\$ (371,239)	\$ 1,383,763	
200		Total		\$ 7,603,259	\$ (335,940)	\$ 7,267,319	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 364,703	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAMARKAND SKILLED NURSING							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011	1467558692		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	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304	\$0	\$364,703	\$364,703

Provider Name							Fiscal Period	Provider NPI		Adjustments
SAMARKAND SKILLED NURSING							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011	1467558692		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$19,950	\$19,950
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify computer hardware and software purchases allocated from home office to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	873,248	(19,950)	853,298 *
3	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	\$8,216	(\$2,497)	\$5,719
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor To reclassify laundry and linen expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	(2,497)	2,497	0
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$131,461	(\$11,900)	\$119,561
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify medical director fees to Administration cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)	* 853,298	11,900	865,198 *
5	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$295,856	(\$54,875)	\$240,981 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	106,811	(13,321)	93,490 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	0	54,875	54,875
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits To reclassify medical records expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8	0	13,321	13,321

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SAMARKAND SKILLED NURSING							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011	1467558692		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>RECLASSIFICATION OF REPORTED COSTS</u>											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$865,198	(\$75,930)	\$789,268 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify liability insurance expense to the professional liability insurance cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8		0	75,930	75,930

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SAMARKAND SKILLED NURSING							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011	1467558692	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>ADJUSTMENTS TO REPORTED COSTS</u>											
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Covenant Retirement Communities Home Office Audit Report for fiscal period ended January 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$789,268	(\$335,940)	\$453,328
8	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		\$2,106,486	\$183,104	\$2,289,590
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		722,259	(155,855)	566,404
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages		136,153	(37,823)	98,330
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages		113,619	15,634	129,253
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		41,978	22,189	64,167
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	240,981	21,622	262,603
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	93,490	(34,943)	58,547
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages		54,416	12,262	66,678
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits 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		26,190	(26,190)	0

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAMARKAND SKILLED NURSING							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011		1467558692		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
9	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	540	540	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	930	930	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	269	269	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	56	56	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	160	160	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	17,151	17,151	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	208	208	
	10.7	175	1	7	175	N/A	Total Statistics - Capital - Square Feet	0	19,314	19,314 *	
	10.7	175	2	7	175	N/A	Total Statistics - Plant Operations - Square Feet	0	19,314	19,314 *	
	10.7	175	3	7	175	N/A	Total Statistics - Housekeeping - Square Feet	0	19,314	19,314 *	
10	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	67,284	67,284	
11	10.7	105	6	7	105	N/A	Skilled Nursing Care (Meals Served)	0	66,192	66,192	
To reconcile the provider's reported statistics on page 10.7 to the provider's reported statistics on page 11(1). 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											
12	10.7	005	1	7	005	N/A	Plant Operations and Maintenance (Square Feet)	0	540	540	
	10.7	010	1,2	7	010	N/A	Housekeeping	0	530	530	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	356	356	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	736	736	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	81	81	
	10.7	160	1,2,3	7	160	N/A	Activities	0	1,250	1,250	
	10.7	165	1,2,3	7	165	N/A	Administration	0	1,229	1,229	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	915	915	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	865	865	
-Continued on next page-											
*Balance carried forward from prior/to subsequent adjustments										Page 5	

Provider Name							Fiscal Period		Provider NPI		Adjustments
SAMARKAND SKILLED NURSING							FEBRUARY 1, 2010 THROUGH JANUARY 31, 2011		1467558692		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>ADJUSTMENT TO REPORTED STATISTICS</u>											
-Continued from previous page-											
	10.7	175	1	7	175	N/A	Total Statistics - Capital - Square Feet	*	19,314	6,502	25,816
	10.7	175	2	7	175	N/A	Total Statistics - Plant Operations - Square Feet	*	19,314	5,962	25,276
	10.7	175	3	7	175	N/A	Total Statistics - Housekeeping - Square Feet	*	19,314	5,432	24,746
To adjust the square feet statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 CMS Pub 15-1, Sections 2300 and 2306											

*Balance carried forward from prior/to subsequent adjustments