

**REPORT
ON THE
HOME OFFICE AUDIT**

**CENTURION HEALTHCARE
SANTA BARBARA, CALIFORNIA**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kvick
Audit Supervisor: Blanca Dacanay
Auditor: Mandeep Kaur**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

July 2, 2013

John Lund, President
Centurion Healthcare
98 Olive Mill Lane
Santa Barbara, CA 93108

CENTURION HEALTHCARE
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended December 31, 2011. 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 Comparison of Reported and Audited Home Office Cost represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Comparison of Reported and Audited Home Office Cost and supporting schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

John Lund
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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

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SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NONCAPITAL RELATED COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		CAPITAL RELATED (SCHEDULE 3) 1	NONCAPITAL RELATED (SCHEDULE 3-1) 2	TOTAL AUDITED H.O. COSTS (COLUMN 1 + 2) 3	
		FROM	TO				
<u>HEALTH CARE FACILITIES</u>							
1.	Asbury Park Nursing and Rehab	1508959214	01/01/11	12/31/11	\$0	\$53,470	\$53,470
2.	College Oak Nursing and Rehab	1629158597	01/01/11	12/31/11	0	112,439	112,439
3.	Oak Ridge Healthcare Center	1518068907	01/01/11	12/31/11	0	64,783	64,783
4.	Saylor Lane Healthcare Center	1215928387	01/01/11	12/31/11	0	51,293	51,293
5.	Sherwood Healthcare Center	1689755456	01/01/11	12/31/11	0	69,012	69,012
6.	Woodside Healthcare Center	1952491862	01/01/11	12/31/11	0	60,456	60,456
7.	Pacific Grove Conv Hospital	1275614448	01/01/11	12/31/11	0	23,511	23,511
8.					0	0	0
9.					0	0	0
10.					0	0	0
11.					0	0	0
12.					0	0	0
13.					0	0	0
14.					0	0	0
15.					0	0	0
16.					0	0	0
17.					0	0	0
18.					0	0	0
19.					0	0	0
20.					0	0	0

SUBTOTAL (LINES 1 THROUGH 20)					\$0	\$434,964	\$434,964
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OTHER COMPONENTS

21.					\$0	\$0	\$0
22.					0	0	0
23.					0	0	0
24.					0	0	0
25.					0	0	0
26.					0	0	0
27.					0	0	0
28.					0	0	0
29.					0	0	0
30.					0	0	0
31.					0	0	0
32.					0	0	0
33.					0	0	0
34.					0	0	0
35.					0	0	0

SUBTOTAL (LINES 21 THROUGH 35)					\$0	\$0	\$0
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GRAND TOTAL					\$0	\$434,964	\$434,964
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COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		REPORTED HOME OFFICE COSTS (SCH. 9) 1	AUDITED H.O. COSTS (SCH. 3 & 3-1) 2	VARIANCE (COLUMN 2-1) 3	
		FROM	TO				
<u>HEALTH CARE FACILITIES</u>							
1.	Asbury Park Nursing and Rehab	1508959214	01/01/11	12/31/11	\$57,654	\$53,470	(\$4,184)
2.	College Oak Nursing and Rehab	1629158597	01/01/11	12/31/11	115,923	112,439	(3,484)
3.	Oak Ridge Healthcare Center	1518068907	01/01/11	12/31/11	66,790	64,783	(2,007)
4.	Saylor Lane Healthcare Center	1215928387	01/01/11	12/31/11	52,882	51,293	(1,589)
5.	Sherwood Healthcare Center	1689755456	01/01/11	12/31/11	71,150	69,012	(2,138)
6.	Woodside Healthcare Center	1952491862	01/01/11	12/31/11	62,329	60,456	(1,873)
7.	Pacific Grove Conv Hospital	1275614448	01/01/11	12/31/11	25,520	23,511	(2,009)
8.					0	0	0
9.					0	0	0
10.					0	0	0
11.					0	0	0
12.					0	0	0
13.					0	0	0
14.					0	0	0
15.					0	0	0
16.					0	0	0
17.					0	0	0
18.					0	0	0
19.					0	0	0
20.					0	0	0

SUBTOTAL (LINES 1 THROUGH 20)				\$452,248	\$434,964	(\$17,284)
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OTHER COMPONENTS

21.					\$0	\$0	\$0
22.					0	0	0
23.					0	0	0
24.					0	0	0
25.					0	0	0
26.					0	0	0
27.					0	0	0
28.					0	0	0
29.					0	0	0
30.					0	0	0
31.					0	0	0
32.					0	0	0
33.					0	0	0
34.					0	0	0
35.					0	0	0

SUBTOTAL (LINES 21 THROUGH 35)				\$0	\$0	\$0
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GRAND TOTAL				\$452,248	\$434,964	(\$17,284)
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SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT CAPITAL COSTS (SCHEDULE 7) 1	FUNCTIONAL CAPITAL COSTS (SCHEDULE 5) 2	POOLED CAPITAL COSTS (SCHEDULE 4) 3	TOTAL CAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<u>HEALTH CARE FACILITIES</u>								
1.	Asbury Park Nursing and Rehab	1508959214	01/01/11	12/31/11	\$0	\$0	\$0	\$0
2.	College Oak Nursing and Rehab	1629158597	01/01/11	12/31/11	0	0	0	0
3.	Oak Ridge Healthcare Center	1518068907	01/01/11	12/31/11	0	0	0	0
4.	Saylor Lane Healthcare Center	1215928387	01/01/11	12/31/11	0	0	0	0
5.	Sherwood Healthcare Center	1689755456	01/01/11	12/31/11	0	0	0	0
6.	Woodside Healthcare Center	1952491862	01/01/11	12/31/11	0	0	0	0
7.	Pacific Grove Conv Hospital	1275614448	01/01/11	12/31/11	0	0	0	0
8.					0	0	0	0
9.					0	0	0	0
10.					0	0	0	0
11.					0	0	0	0
12.					0	0	0	0
13.					0	0	0	0
14.					0	0	0	0
15.					0	0	0	0
16.					0	0	0	0
17.					0	0	0	0
18.					0	0	0	0
19.					0	0	0	0
20.					0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)					\$0	\$0	\$0	\$0
<u>OTHER COMPONENTS</u>								
21.					\$0	\$0	\$0	\$0
22.					0	0	0	0
23.					0	0	0	0
24.					0	0	0	0
25.					0	0	0	0
26.					0	0	0	0
27.					0	0	0	0
28.					0	0	0	0
29.					0	0	0	0
30.					0	0	0	0
31.					0	0	0	0
32.					0	0	0	0
33.					0	0	0	0
34.					0	0	0	0
35.					0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)					\$0	\$0	\$0	\$0
GRAND TOTAL					\$0	\$0	\$0	\$0

(To Schedule 1 & 2)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT COSTS (SCH. 7-1) 1	FUNCTIONAL COSTS (SCH. 5-1) 2	POOLED COSTS (SCH. 4) 3	TOTAL NONCAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<u>HEALTH CARE FACILITIES</u>								
1.	Asbury Park Nursing and Rehab	1508959214	01/01/11	12/31/11	\$0	\$53,470	\$0	\$53,470
2.	College Oak Nursing and Rehab	1629158597	01/01/11	12/31/11	0	112,439	0	112,439
3.	Oak Ridge Healthcare Center	1518068907	01/01/11	12/31/11	0	64,783	0	64,783
4.	Saylor Lane Healthcare Center	1215928387	01/01/11	12/31/11	0	51,293	0	51,293
5.	Sherwood Healthcare Center	1689755456	01/01/11	12/31/11	0	69,012	0	69,012
6.	Woodside Healthcare Center	1952491862	01/01/11	12/31/11	0	60,456	0	60,456
7.	Pacific Grove Conv Hospital	1275614448	01/01/11	12/31/11	0	23,511	0	23,511
8.					0	0	0	0
9.					0	0	0	0
10.					0	0	0	0
11.					0	0	0	0
12.					0	0	0	0
13.					0	0	0	0
14.					0	0	0	0
15.					0	0	0	0
16.					0	0	0	0
17.					0	0	0	0
18.					0	0	0	0
19.					0	0	0	0
20.					0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)					\$0	\$434,964	\$0	\$434,964
<u>OTHER COMPONENTS</u>								
21.					\$0	\$0	\$0	\$0
22.					0	0	0	0
23.					0	0	0	0
24.					0	0	0	0
25.					0	0	0	0
26.					0	0	0	0
27.					0	0	0	0
28.					0	0	0	0
29.					0	0	0	0
30.					0	0	0	0
31.					0	0	0	0
32.					0	0	0	0
33.					0	0	0	0
34.					0	0	0	0
35.					0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)					\$0	\$0	\$0	\$0
GRAND TOTAL					\$0	\$434,964	\$0	\$434,964

(To Schedule 1 & 2)

POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (SCH. 8) 2	NONCAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4
HEALTH CARE FACILITIES					
1.	Asbury Park Nursing and Rehab	1508959214	\$0	\$0	\$0
2.	College Oak Nursing and Rehab	1629158597	0	0	0
3.	Oak Ridge Healthcare Center	1518068907	0	0	0
4.	Saylor Lane Healthcare Center	1215928387	0	0	0
5.	Sherwood Healthcare Center	1689755456	0	0	0
6.	Woodside Healthcare Center	1952491862	0	0	0
7.	Pacific Grove Conv Hospital	1275614448	0	0	0
8.		0	0	0	0
9.		0	0	0	0
10.		0	0	0	0
11.		0	0	0	0
12.		0	0	0	0
13.		0	0	0	0
14.		0	0	0	0
15.		0	0	0	0
16.		0	0	0	0
17.		0	0	0	0
18.		0	0	0	0
19.		0	0	0	0
20.		0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0

OTHER COMPONENTS					
21.			\$0	\$0	\$0
22.		0	0	0	0
23.		0	0	0	0
24.		0	0	0	0
25.		0	0	0	0
26.		0	0	0	0
27.		0	0	0	0
28.		0	0	0	0
29.		0	0	0	0
30.		0	0	0	0
31.		0	0	0	0
32.		0	0	0	0
33.		0	0	0	0
34.		0	0	0	0
35.		0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0

(To Schedule 3) (To Schedule 3-1)

MULTIPLIER

0.000000 0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER	Old Cap. Related- Buildings & 1.00	1.01	Old Cap. Related- Movable 2.00	2.01	New Cap. Related- Buildings & 4.00	4.01
HEALTH CARE FACILITIES							
1.	Asbury Park Nursing and Rehab	1508959214	\$0	\$0	\$0	\$0	\$0
2.	College Oak Nursing and Rehab	1629158597	0	0	0	0	0
3.	Oak Ridge Healthcare Center	1518068907	0	0	0	0	0
4.	Saylor Lane Healthcare Center	1215928387	0	0	0	0	0
5.	Sherwood Healthcare Center	1689755456	0	0	0	0	0
6.	Woodside Healthcare Center	1952491862	0	0	0	0	0
7.	Pacific Grove Conv Hospital	1275614448	0	0	0	0	0
8.	0		0	0	0	0	0
9.	0		0	0	0	0	0
10.	0		0	0	0	0	0
11.	0		0	0	0	0	0
12.	0		0	0	0	0	0
13.	0		0	0	0	0	0
14.	0		0	0	0	0	0
15.	0		0	0	0	0	0
16.	0		0	0	0	0	0
17.	0		0	0	0	0	0
18.	0		0	0	0	0	0
19.	0		0	0	0	0	0
20.	0		0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
21.			\$0	\$0	\$0	\$0	\$0
22.			0	0	0	0	0
23.			0	0	0	0	0
24.			0	0	0	0	0
25.			0	0	0	0	0
26.			0	0	0	0	0
27.			0	0	0	0	0
28.			0	0	0	0	0
29.			0	0	0	0	0
30.			0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
34.			0	0	0	0	0
35.			0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER	New Cap. Related- Movable 5.00	5.01	Insurance Premiums 7.00	Taxes and Licenses - Not INCM 8.00	Other 9.00	AUDITED TOTAL CAPITAL
HEALTH CARE FACILITIES							
1.	Asbury Park Nursing and Rehab	1508959214	\$0	\$0	\$0	\$0	\$0
2.	College Oak Nursing and Rehab	1629158597	0	0	0	0	0
3.	Oak Ridge Healthcare Center	1518068907	0	0	0	0	0
4.	Saylor Lane Healthcare Center	1215928387	0	0	0	0	0
5.	Sherwood Healthcare Center	1689755456	0	0	0	0	0
6.	Woodside Healthcare Center	1952491862	0	0	0	0	0
7.	Pacific Grove Conv Hospital	1275614448	0	0	0	0	0
8.			0	0	0	0	0
9.			0	0	0	0	0
10.			0	0	0	0	0
11.			0	0	0	0	0
12.			0	0	0	0	0
13.			0	0	0	0	0
14.			0	0	0	0	0
15.			0	0	0	0	0
16.			0	0	0	0	0
17.			0	0	0	0	0
18.			0	0	0	0	0
19.			0	0	0	0	0
20.			0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
21.			\$0	\$0	\$0	\$0	\$0
22.			0	0	0	0	0
23.			0	0	0	0	0
24.			0	0	0	0	0
25.			0	0	0	0	0
26.			0	0	0	0	0
27.			0	0	0	0	0
28.			0	0	0	0	0
29.			0	0	0	0	0
30.			0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
34.			0	0	0	0	0
35.			0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0

(To Schedule 3)

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

	MEDI-CAL NUMBER	6900-01 Admin-Salaries/Wages (Vice President - 11)	6900-05 Owner's Compensation 12	6500-19 Dietary Salaries / Wages (RD 13)	6901-18 Admin - Salaries / Wages (A/R 14)	6901-18 Admin - Salaries / Wages (Office 15)	6901-25 Admin - Group Insurance - 16	6901-25 Admin - Group Insurance - 17	
1.	Asbury Park Nursing and Rehab	1508959214	\$0	\$21,788	\$0	\$0	\$15,239	\$6,291	\$0
2.	College Oak Nursing and Rehab	1629158597	26,773	18,139	0	31,409	12,687	5,237	6,760
3.	Oak Ridge Healthcare Center	1518068907	15,425	10,451	0	18,097	7,309	3,017	3,895
4.	Saylor Lane Healthcare Center	1215928387	12,213	8,275	0	14,328	5,787	2,389	3,084
5.	Sherwood Healthcare Center	1689755456	16,432	11,133	0	19,278	7,787	3,214	4,149
6.	Woodside Healthcare Center	1952491862	14,395	9,753	0	16,888	6,821	2,816	3,635
7.	Pacific Grove Conv Hospital	1275614448	0	10,462	0	0	7,317	3,020	0
8.			0	0	0	0	0	0	0
9.			0	0	0	0	0	0	0
10.			0	0	0	0	0	0	0
11.			0	0	0	0	0	0	0
12.			0	0	0	0	0	0	0
13.			0	0	0	0	0	0	0
14.			0	0	0	0	0	0	0
15.			0	0	0	0	0	0	0
16.			0	0	0	0	0	0	0
17.			0	0	0	0	0	0	0
18.			0	0	0	0	0	0	0
19.			0	0	0	0	0	0	0
20.			0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$85,239	\$90,000	\$0	\$100,000	\$62,948	\$25,984	\$21,524

OTHER COMPONENTS

21.		0	0	0	0	0	0	0	0
22.		0	0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$85,239	\$90,000	\$0	\$100,000	\$62,948	\$25,984	\$21,524

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER	6901-25 Admin - Group Insurance - 18	6901-81 Admin - Travel & Auto 19	7200-00 Leases / Rental - Building 20	6901-86 Admin - Telephone 21	6901-58 Admin - Supplies 22	6901-75 Admin - Purchased Services 23	6901-50 Admin - Postage 24	
HEALTH CARE FACILITIES									
1.	Asbury Park Nursing and Rehab	1508959214	\$842	\$12	\$987	\$936	\$2,629	\$242	\$4,506
2.	College Oak Nursing and Rehab	1629158597	701	10	821	779	2,189	201	3,751
3.	Oak Ridge Healthcare Center	1518068907	404	6	473	449	1,261	116	2,161
4.	Saylor Lane Healthcare Center	1215928387	320	4	375	355	998	92	1,711
5.	Sherwood Healthcare Center	1689755456	430	6	504	478	1,343	124	2,302
6.	Woodside Healthcare Center	1952491862	377	5	442	419	1,177	108	2,017
7.	Pacific Grove Conv Hospital	1275614448	404	6	474	449	1,262	116	0
8.			0	0	0	0	0	0	0
9.			0	0	0	0	0	0	0
10.			0	0	0	0	0	0	0
11.			0	0	0	0	0	0	0
12.			0	0	0	0	0	0	0
13.			0	0	0	0	0	0	0
14.			0	0	0	0	0	0	0
15.			0	0	0	0	0	0	0
16.			0	0	0	0	0	0	0
17.			0	0	0	0	0	0	0
18.			0	0	0	0	0	0	0
19.			0	0	0	0	0	0	0
20.			0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$3,476	\$48	\$4,076	\$3,865	\$10,860	\$999	\$16,448
OTHER COMPONENTS									
21.		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.		0	0	0	0	0	0	0	0
23.		0	0	0	0	0	0	0	0
24.		0	0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$3,476	\$48	\$4,076	\$3,865	\$10,860	\$999	\$16,448

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER	6905-00 Admin - Emp Ben-Non P/R (Holiday 25)	0 26	0 27	0 28	0 29	0 30	0 31
HEALTH CARE FACILITIES								
1.	Asbury Park Nursing and Rehab	1508959214	\$0	\$0	\$0	\$0	\$0	\$0
2.	College Oak Nursing and Rehab	1629158597	2,983	0	0	0	0	0
3.	Oak Ridge Healthcare Center	1518068907	1,719	0	0	0	0	0
4.	Saylor Lane Healthcare Center	1215928387	1,361	0	0	0	0	0
5.	Sherwood Healthcare Center	1689755456	1,831	0	0	0	0	0
6.	Woodside Healthcare Center	1952491862	1,604	0	0	0	0	0
7.	Pacific Grove Conv Hospital	1275614448	0	0	0	0	0	0
8.			0	0	0	0	0	0
9.			0	0	0	0	0	0
10.			0	0	0	0	0	0
11.			0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
19.			0	0	0	0	0	0
20.			0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$9,498	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.			\$0	\$0	\$0	\$0	\$0	\$0
22.			0	0	0	0	0	0
23.			0	0	0	0	0	0
24.			0	0	0	0	0	0
25.			0	0	0	0	0	0
26.			0	0	0	0	0	0
27.			0	0	0	0	0	0
28.			0	0	0	0	0	0
29.			0	0	0	0	0	0
30.			0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.			0	0	0	0	0	0
34.			0	0	0	0	0	0
35.			0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$9,498	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER	0	0	0	0	0	0	0
		32	33	34	35	35.01	35.02	35.03
HEALTH CARE FACILITIES								
1.	Asbury Park Nursing and Rehab	1508959214	\$0	\$0	\$0	\$0	\$0	\$0
2.	College Oak Nursing and Rehab	1629158597	0	0	0	0	0	0
3.	Oak Ridge Healthcare Center	1518068907	0	0	0	0	0	0
4.	Saylor Lane Healthcare Center	1215928387	0	0	0	0	0	0
5.	Sherwood Healthcare Center	1689755456	0	0	0	0	0	0
6.	Woodside Healthcare Center	1952491862	0	0	0	0	0	0
7.	Pacific Grove Conv Hospital	1275614448	0	0	0	0	0	0
8.			0	0	0	0	0	0
9.			0	0	0	0	0	0
10.			0	0	0	0	0	0
11.			0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
19.			0	0	0	0	0	0
20.			0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.			\$0	\$0	\$0	\$0	\$0	\$0
22.			0	0	0	0	0	0
23.			0	0	0	0	0	0
24.			0	0	0	0	0	0
25.			0	0	0	0	0	0
26.			0	0	0	0	0	0
27.			0	0	0	0	0	0
28.			0	0	0	0	0	0
29.			0	0	0	0	0	0
30.			0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.			0	0	0	0	0	0
34.			0	0	0	0	0	0
35.			0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER	0	0	0	0		AUDITED TOTAL NONCAPITAL
		35.04	35.05	35.06	35.07	35.08	
HEALTH CARE FACILITIES							
1.	Asbury Park Nursing and Rehab	1508959214	\$0	\$0	\$0	\$0	\$53,470
2.	College Oak Nursing and Rehab	1629158597	0	0	0	0	112,439
3.	Oak Ridge Healthcare Center	1518068907	0	0	0	0	64,783
4.	Saylor Lane Healthcare Center	1215928387	0	0	0	0	51,293
5.	Sherwood Healthcare Center	1689755456	0	0	0	0	69,012
6.	Woodside Healthcare Center	1952491862	0	0	0	0	60,456
7.	Pacific Grove Conv Hospital	1275614448	0	0	0	0	23,511
8.			0	0	0	0	0
9.			0	0	0	0	0
10.			0	0	0	0	0
11.			0	0	0	0	0
12.			0	0	0	0	0
13.			0	0	0	0	0
14.			0	0	0	0	0
15.			0	0	0	0	0
16.			0	0	0	0	0
17.			0	0	0	0	0
18.			0	0	0	0	0
19.			0	0	0	0	0
20.			0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$434,964
OTHER COMPONENTS							
21.			\$0	\$0	\$0	\$0	\$0
22.			0	0	0	0	0
23.			0	0	0	0	0
24.			0	0	0	0	0
25.			0	0	0	0	0
26.			0	0	0	0	0
27.			0	0	0	0	0
28.			0	0	0	0	0
29.			0	0	0	0	0
30.			0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
34.			0	0	0	0	0
35.			0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$434,964

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - CAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

		MEDI-CAL NUMBER	New Cap. Related- (Statistics) 5.00 (Adj.)	(Statistics) 5.01 (Adj.)	Insurance Premiums (Statistics) 7.00 (Adj.)	Taxes and Licenses - Not (Statistics) 8.00 (Adj.)	Other (Statistics) 9.00 (Adj.)
HEALTH CARE FACILITIES							
1.	Asbury Park Nursing and Rehab	1508959214	0	0	0	0	0
2.	College Oak Nursing and Rehab	1629158597	0	0	0	0	0
3.	Oak Ridge Healthcare Center	1518068907	0	0	0	0	0
4.	Saylor Lane Healthcare Center	1215928387	0	0	0	0	0
5.	Sherwood Healthcare Center	1689755456	0	0	0	0	0
6.	Woodside Healthcare Center	1952491862	0	0	0	0	0
7.	Pacific Grove Conv Hospital	1275614448	0	0	0	0	0
8.			0	0	0	0	0
9.			0	0	0	0	0
10.			0	0	0	0	0
11.			0	0	0	0	0
12.			0	0	0	0	0
13.			0	0	0	0	0
14.			0	0	0	0	0
15.			0	0	0	0	0
16.			0	0	0	0	0
17.			0	0	0	0	0
18.			0	0	0	0	0
19.			0	0	0	0	0
20.			0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0	0	0	0
OTHER COMPONENTS							
21.			0	0	0	0	0
22.			0	0	0	0	0
23.			0	0	0	0	0
24.			0	0	0	0	0
25.			0	0	0	0	0
26.			0	0	0	0	0
27.			0	0	0	0	0
28.			0	0	0	0	0
29.			0	0	0	0	0
30.			0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
34.			0	0	0	0	0
35.			0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0	0	0	0
GRAND TOTAL			0	0	0	0	0
TOTAL STATISTICS			0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

MEDI-CAL NUMBER	6900-01 Admin-Salaries/Wages (Vice President - DH) (Statistics) 11.00 (Adj.)	6900-05 Owner's Compensation (President-JDL) (Statistics) 12.00 (Adj.)	6500-19 Dietary Salaries / Wages (RD Consultant) (Statistics) 13.00 (Adj.)	6901-18 Admin - Salaries / Wages (A/R Consultant) (Statistics) 14.00 (Adj.)	6901-18 Admin - Salaries / Wages (Office Manager) (Statistics) 15.00 (Adj.)	6901-25 Admin - Group Insurance - Medical (JDL,JP) (Statistics) 16.00 (Adj.)
1. Asbury Park Nursing and Rehab	1508959214	10,271,810	10,271,810	0	10,271,810	10,271,810
2. College Oak Nursing and Rehab	1629158597	8,551,276	8,551,276	8,551,276	8,551,276	8,551,276
3. Oak Ridge Healthcare Center	1518068907	4,926,878	4,926,878	4,926,878	4,926,878	4,926,878
4. Saylor Lane Healthcare Center	1215928387	3,900,967	3,900,967	3,900,967	3,900,967	3,900,967
5. Sherwood Healthcare Center	1689755456	5,248,547	5,248,547	5,248,547	5,248,547	5,248,547
6. Woodside Healthcare Center	1952491862	4,597,852	4,597,852	4,597,852	4,597,852	4,597,852
7. Pacific Grove Conv Hospital	1275614448	0	4,932,122	4,932,122	0	4,932,122
8.	0	0	0	0	0	0
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	0	0	0	0	0	0
14.	0	0	0	0	0	0
15.	0	0	0	0	0	0
16.	0	0	0	0	0	0
17.	0	0	0	0	0	0
18.	0	0	0	0	0	0
19.	0	0	0	0	0	0
20.	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		27,225,520	42,429,452	42,429,452	27,225,520	42,429,452
<u>OTHER COMPONENTS</u>						
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	0	0	0	0	0	0
27.	0	0	0	0	0	0
28.	0	0	0	0	0	0
29.	0	0	0	0	0	0
30.	0	0	0	0	0	0
31.	0	0	0	0	0	0
32.	0	0	0	0	0	0
33.	0	0	0	0	0	0
34.	0	0	0	0	0	0
35.	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0	0	0
GRAND TOTAL		27,225,520	42,429,452	42,429,452	27,225,520	42,429,452
TOTAL STATISTICS		27,225,520	42,429,452	42,429,452	27,225,520	42,429,452
COST TO BE ALLOCATED (FROM SCHEDULE 8)		\$85,239	\$90,000	\$0	\$100,000	\$25,984

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

MEDI-CAL NUMBER	6900-01 Admin- Salaries/Wages (Vice President DH) (Statistics) 11.00 (Adj.)	6900-05 Owner's Compensation (President-JDL) (Statistics) 12.00 (Adj.)	6500-19 Dietary Salaries / Wages (RD Consultant) (Statistics) 13.00 (Adj.)	6901-18 Admin - Salaries / Wages (A/R Consultant) (Statistics) 14.00 (Adj.)	6901-18 Admin - Salaries / Wages (Office Manager) (Statistics) 15.00 (Adj.)	6901-25 Admin - Group Insurance - Medical (JDL,JP) (Statistics) 16.00 (Adj.)
UNIT COST MULTIPLIER	0.003131	0.002121	0.000000	0.003673	0.001484	0.000612

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

MEDI-CAL NUMBER	6901-25 Admin - Group Insurance - Medical (DH) (Statistics) 17.00 (Adj.)	6901-25 Admin - Group Insurance - Medical (JDL, DH) (Statistics) 18.00 (Adj.)	6901-81 Admin - Travel & Auto (Statistics) 19.00 (Adj.)	7200-00 Leases / Rental - Building (Statistics) 20.00 (Adj.)	6901-86 Admin - Telephone (Statistics) 21.00 (Adj.)	6901-58 Admin - Supplies (Statistics) 22.00 (Adj.)
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1. Asbury Park Nursing and Rehab	1508959214	0	10,271,810	10,271,810	10,271,810	10,271,810	10,271,810
2. College Oak Nursing and Rehab	1629158597	8,551,276	8,551,276	8,551,276	8,551,276	8,551,276	8,551,276
3. Oak Ridge Healthcare Center	1518068907	4,926,878	4,926,878	4,926,878	4,926,878	4,926,878	4,926,878
4. Saylor Lane Healthcare Center	1215928387	3,900,967	3,900,967	3,900,967	3,900,967	3,900,967	3,900,967
5. Sherwood Healthcare Center	1689755456	5,248,547	5,248,547	5,248,547	5,248,547	5,248,547	5,248,547
6. Woodside Healthcare Center	1952491862	4,597,852	4,597,852	4,597,852	4,597,852	4,597,852	4,597,852
7. Pacific Grove Conv Hospital	1275614448	0	4,932,122	4,932,122	4,932,122	4,932,122	4,932,122
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		27,225,520	42,429,452	42,429,452	42,429,452	42,429,452	42,429,452

OTHER COMPONENTS

21.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0	0	0	0
GRAND TOTAL		27,225,520	42,429,452	42,429,452	42,429,452	42,429,452	42,429,452
TOTAL STATISTICS		27,225,520	42,429,452	42,429,452	42,429,452	42,429,452	42,429,452
COST TO BE ALLOCATED (FROM SCHEDULE 8)		\$21,524	\$3,476	\$48	\$4,076	\$3,865	\$10,860

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

MEDI-CAL NUMBER	6901-25 Admin - Group Insurance - Medical (DH) (Statistics) 17.00 (Adj.)	6901-25 Admin - Group Insurance - Medical (JDL, DH) (Statistics) 18.00 (Adj.)	6901-81 Admin - Travel & Auto (Statistics) 19.00 (Adj.)	7200-00 Leases / Rental - Building (Statistics) 20.00 (Adj.)	6901-86 Admin - Telephone (Statistics) 21.00 (Adj.)	6901-58 Admin - Supplies (Statistics) 22.00 (Adj.)
UNIT COST MULTIPLIER	0.000791	0.000082	0.000001	0.000096	0.000091	0.000256

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

MEDI-CAL	6901-75 Admin - Purchased Services	6901-50 Admin - Postage	6905-00 Admin - Emp Ben-Non P/R (Holiday Party)	0	0	0
NUMBER	(Statistics) 23.00	(Statistics) 24.00	(Statistics) 25.00	(Statistics) 26.00	(Statistics) 27.00	(Statistics) 28.00
	(Adj.)	(Adj.)	(Adj.)	(Adj.)	(Adj.)	(Adj.)

1. Asbury Park Nursing and Rehab	1508959214	10,271,810	10,271,810		0	0	0
2. College Oak Nursing and Rehab	1629158597	8,551,276	8,551,276	8,551,276	0	0	0
3. Oak Ridge Healthcare Center	1518068907	4,926,878	4,926,878	4,926,878	0	0	0
4. Saylor Lane Healthcare Center	1215928387	3,900,967	3,900,967	3,900,967	0	0	0
5. Sherwood Healthcare Center	1689755456	5,248,547	5,248,547	5,248,547	0	0	0
6. Woodside Healthcare Center	1952491862	4,597,852	4,597,852	4,597,852	0	0	0
7. Pacific Grove Conv Hospital	1275614448	4,932,122			0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0

SUBTOTAL (LINES 1 THROUGH 20)

42,429,452	37,497,330	27,225,520	0	0	0
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OTHER COMPONENTS

21.		0	0	0	0	0	0
22.		0	0	0	0	0	0
23.		0	0	0	0	0	0
24.		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0

SUBTOTAL (LINES 21 THROUGH 35)

0	0	0	0	0	0
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GRAND TOTAL

42,429,452	37,497,330	27,225,520	0	0	0
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TOTAL STATISTICS	42,429,452	37,497,330	27,225,520	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$999	\$16,448	\$9,498	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

MEDI-CAL NUMBER	6901-75 Admin - Purchased Services (Statistics) 23.00 (Adj.)	6901-50 Admin - Postage (Statistics) 24.00 (Adj.)	6905-00 Admin - Emp Ben-Non P/R (Holiday Party) (Statistics) 25.00 (Adj.)	0 (Statistics) 26.00 (Adj.)	0 (Statistics) 27.00 (Adj.)	0 (Statistics) 28.00 (Adj.)
UNIT COST MULTIPLIER	0.000024	0.000439	0.000349	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

MEDI-CAL	0	0	0	0	0	0
NUMBER	(Statistics)	(Statistics)	(Statistics)	(Statistics)	(Statistics)	(Statistics)
	29.00	30.00	31.00	32.00	33.00	34.00
	(Adj.)					

1. Asbury Park Nursing and Rehab	1508959214	0	0	0	0	0
2. College Oak Nursing and Rehab	1629158597	0	0	0	0	0
3. Oak Ridge Healthcare Center	1518068907	0	0	0	0	0
4. Saylor Lane Healthcare Center	1215928387	0	0	0	0	0
5. Sherwood Healthcare Center	1689755456	0	0	0	0	0
6. Woodside Healthcare Center	1952491862	0	0	0	0	0
7. Pacific Grove Conv Hospital	1275614448	0	0	0	0	0
8.		0	0	0	0	0
9.		0	0	0	0	0
10.		0	0	0	0	0
11.		0	0	0	0	0
12.		0	0	0	0	0
13.		0	0	0	0	0
14.		0	0	0	0	0
15.		0	0	0	0	0
16.		0	0	0	0	0
17.		0	0	0	0	0
18.		0	0	0	0	0
19.		0	0	0	0	0
20.		0	0	0	0	0

SUBTOTAL (LINES 1 THROUGH 20)

0	0	0	0	0	0	0
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OTHER COMPONENTS

21.		0	0	0	0	0
22.		0	0	0	0	0
23.		0	0	0	0	0
24.		0	0	0	0	0
25.		0	0	0	0	0
26.		0	0	0	0	0
27.		0	0	0	0	0
28.		0	0	0	0	0
29.		0	0	0	0	0
30.		0	0	0	0	0
31.		0	0	0	0	0
32.		0	0	0	0	0
33.		0	0	0	0	0
34.		0	0	0	0	0
35.		0	0	0	0	0

SUBTOTAL (LINES 21 THROUGH 35)

0	0	0	0	0	0	0
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GRAND TOTAL

0	0	0	0	0	0	0
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TOTAL STATISTICS
COST TO BE ALLOCATED (FROM SCHEDULE 8)

0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

MEDI-CAL	0	0	0	0	0	0
NUMBER	(Statistics) 35.00	(Statistics) 35.01	(Statistics) 35.02	(Statistics) 35.03	(Statistics) 35.04	(Statistics) 35.05
	(Adj.)					

1. Asbury Park Nursing and Rehab	1508959214	0	0	0	0	0
2. College Oak Nursing and Rehab	1629158597	0	0	0	0	0
3. Oak Ridge Healthcare Center	1518068907	0	0	0	0	0
4. Saylor Lane Healthcare Center	1215928387	0	0	0	0	0
5. Sherwood Healthcare Center	1689755456	0	0	0	0	0
6. Woodside Healthcare Center	1952491862	0	0	0	0	0
7. Pacific Grove Conv Hospital	1275614448	0	0	0	0	0
8.		0	0	0	0	0
9.		0	0	0	0	0
10.		0	0	0	0	0
11.		0	0	0	0	0
12.		0	0	0	0	0
13.		0	0	0	0	0
14.		0	0	0	0	0
15.		0	0	0	0	0
16.		0	0	0	0	0
17.		0	0	0	0	0
18.		0	0	0	0	0
19.		0	0	0	0	0
20.		0	0	0	0	0

SUBTOTAL (LINES 1 THROUGH 20)

0	0	0	0	0	0	0
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OTHER COMPONENTS

21.		0	0	0	0	0
22.		0	0	0	0	0
23.		0	0	0	0	0
24.		0	0	0	0	0
25.		0	0	0	0	0
26.		0	0	0	0	0
27.		0	0	0	0	0
28.		0	0	0	0	0
29.		0	0	0	0	0
30.		0	0	0	0	0
31.		0	0	0	0	0
32.		0	0	0	0	0
33.		0	0	0	0	0
34.		0	0	0	0	0
35.		0	0	0	0	0

SUBTOTAL (LINES 21 THROUGH 35)

0	0	0	0	0	0	0
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GRAND TOTAL

0	0	0	0	0	0	0
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TOTAL STATISTICS
COST TO BE ALLOCATED (FROM SCHEDULE 8)

0	0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

MEDI-CAL	0	0	
NUMBER	(Statistics)	(Statistics)	(Statistics)
	35.06	35.07	35.08
	(Adj.)	(Adj.)	(Adj.)

1. Asbury Park Nursing and Rehab	1508959214	0	0	0
2. College Oak Nursing and Rehab	1629158597	0	0	0
3. Oak Ridge Healthcare Center	1518068907	0	0	0
4. Saylor Lane Healthcare Center	1215928387	0	0	0
5. Sherwood Healthcare Center	1689755456	0	0	0
6. Woodside Healthcare Center	1952491862	0	0	0
7. Pacific Grove Conv Hospital	1275614448	0	0	0
8.		0	0	0
9.		0	0	0
10.		0	0	0
11.		0	0	0
12.		0	0	0
13.		0	0	0
14.		0	0	0
15.		0	0	0
16.		0	0	0
17.		0	0	0
18.		0	0	0
19.		0	0	0
20.		0	0	0

SUBTOTAL (LINES 1 THROUGH 20)

0	0	0
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OTHER COMPONENTS

21.		0	0	0
22.		0	0	0
23.		0	0	0
24.		0	0	0
25.		0	0	0
26.		0	0	0
27.		0	0	0
28.		0	0	0
29.		0	0	0
30.		0	0	0
31.		0	0	0
32.		0	0	0
33.		0	0	0
34.		0	0	0
35.		0	0	0

SUBTOTAL (LINES 21 THROUGH 35)

0	0	0
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GRAND TOTAL

0	0	0
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TOTAL STATISTICS
COST TO BE ALLOCATED (FROM SCHEDULE 8)

0	0	0
\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

MEDI-CAL	0	0	
NUMBER	(Statistics) 35.06	(Statistics) 35.07	(Statistics) 35.08
	(Adj.)	(Adj.)	(Adj.)
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000

DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER	REPORTED TOTAL (SCH. E)						AUDITED TOTAL
			(Adj.)					
<u>HEALTH CARE FACILITIES</u>								
1.	Asbury Park Nursing and Rehab	1508959214	\$0	\$0	\$0	\$0	\$0	\$0
2.	College Oak Nursing and Rehab	1629158597	0	0	0	0	0	0
3.	Oak Ridge Healthcare Center	1518068907	0	0	0	0	0	0
4.	Saylor Lane Healthcare Center	1215928387	0	0	0	0	0	0
5.	Sherwood Healthcare Center	1689755456	0	0	0	0	0	0
6.	Woodside Healthcare Center	1952491862	0	0	0	0	0	0
7.	Pacific Grove Conv Hospital	1275614448	0	0	0	0	0	0
8.			0	0	0	0	0	0
9.			0	0	0	0	0	0
10.			0	0	0	0	0	0
11.			0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
19.			0	0	0	0	0	0
20.			0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
<u>OTHER COMPONENTS</u>								
21.			\$0	\$0	\$0	\$0	\$0	\$0
22.			0	0	0	0	0	0
23.			0	0	0	0	0	0
24.			0	0	0	0	0	0
25.			0	0	0	0	0	0
26.			0	0	0	0	0	0
27.			0	0	0	0	0	0
28.			0	0	0	0	0	0
29.			0	0	0	0	0	0
30.			0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.			0	0	0	0	0	0
34.			0	0	0	0	0	0
35.			0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER							AUDITED TOTAL
		(Adj.)	(Adj.)	(Adj.)	(Adj.)	(Adj.)	(Adj.)	
HEALTH CARE FACILITIES								
1.	Asbury Park Nursing and Rehab	1508959214	\$0	\$0	\$0	\$0	\$0	\$0
2.	College Oak Nursing and Rehab	1629158597	0	0	0	0	0	0
3.	Oak Ridge Healthcare Center	1518068907	0	0	0	0	0	0
4.	Saylor Lane Healthcare Center	1215928387	0	0	0	0	0	0
5.	Sherwood Healthcare Center	1689755456	0	0	0	0	0	0
6.	Woodside Healthcare Center	1952491862	0	0	0	0	0	0
7.	Pacific Grove Conv Hospital	1275614448	0	0	0	0	0	0
8.			0	0	0	0	0	0
9.			0	0	0	0	0	0
10.			0	0	0	0	0	0
11.			0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
19.			0	0	0	0	0	0
20.			0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.			0	0	0	0	0	0
22.			0	0	0	0	0	0
23.			0	0	0	0	0	0
24.			0	0	0	0	0	0
25.			0	0	0	0	0	0
26.			0	0	0	0	0	0
27.			0	0	0	0	0	0
28.			0	0	0	0	0	0
29.			0	0	0	0	0	0
30.			0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.			0	0	0	0	0	0
34.			0	0	0	0	0	0
35.			0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

(To Schedule 3-1)

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

LINE NO.	COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED POOLED COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	6900-01 Admin-Salaries/Wages (Vice President - DH)	\$0		\$0	\$0
12.00	6900-05 Owner's Compensation (President-JDL)	0		0	0
13.00	6500-19 Dietary - Salaries / Wages (RD Consultant)	0		0	0
14.00	6901-18 Admin - Salaries / Wages (A/R Consultant)	0		0	0
15.00	6901-18 Admin - Salaries / Wages (Office Manager)	0		0	0
16.00	6901-25 Admin - Group Insurance - Medical (JDL,JP)	0		0	0
17.00	6901-25 Admin - Group Insurance - Medical (DH)	0		0	0
18.00	6901-25 Admin - Group Insurance - Medical (JDL, DH)	0		0	0
19.00	6901-81 Admin - Travel & Auto	0		0	0
20.00	7200-00 Leases / Rental - Building	0		0	0
21.00	6901-86 Admin - Telephone	0		0	0
22.00	6901-58 Admin - Supplies	0		0	0
23.00	6901-75 Admin - Purchased Services	0		0	0
24.00	6901-50 Admin - Postage	0		0	0
25.00	6905-00 Admin - Emp Ben-Non P/R (Holiday Party)	0		0	0
26.00		0		0	0
27.00		0		0	0
28.00		0		0	0
29.00		0		0	0
30.00		0		0	0
31.00		0		0	0
32.00		0		0	0
33.00		0		0	0
34.00		0		0	0
35.00		0		0	0
35.01		0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
(To Sch. 4)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

LINE NO.	COST CENTER DESCRIPTION	REPORTED DIRECT ALLOC. (SCH. B, COL 6)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED DIRECT COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	6900-01 Admin-Salaries/Wages (Vice President - DH)				\$0
12.00	6900-05 Owner's Compensation (President-JDL)				0
13.00	6500-19 Dietary - Salaries / Wages (RD Consultant)				0
14.00	6901-18 Admin - Salaries / Wages (A/R Consultant)				0
15.00	6901-18 Admin - Salaries / Wages (Office Manager)				0
16.00	6901-25 Admin - Group Insurance - Medical (JDL,JP)				0
17.00	6901-25 Admin - Group Insurance - Medical (DH)				0
18.00	6901-25 Admin - Group Insurance - Medical (JDL, DH)				0
19.00	6901-81 Admin - Travel & Auto				0
20.00	7200-00 Leases / Rental - Building				0
21.00	6901-86 Admin - Telephone				0
22.00	6901-58 Admin - Supplies				0
23.00	6901-75 Admin - Purchased Services				0
24.00	6901-50 Admin - Postage				0
25.00	6905-00 Admin - Emp Ben-Non P/R (Holiday Party)				0
26.00					0
27.00					0
28.00					0
29.00					0
30.00					0
31.00					0
32.00					0
33.00					0
34.00					0
35.00					0
35.01					0
35.02					0
35.03					0
35.04				0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
(To Sch. 7, 7-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

LINE NO.	COST CENTER DESCRIPTION	REPORTED FUNCTIONAL COSTS (SCH. B, COL 7)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED FUNCTIONAL COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	6900-01 Admin-Salaries/Wages (Vice President - DH)	\$85,239		\$0	\$85,239
12.00	6900-05 Owner's Compensation (President-JDL)	90,000		0	90,000
13.00	6500-19 Dietary - Salaries / Wages (RD Consultant)	7,200	2	(7,200)	0
14.00	6901-18 Admin - Salaries / Wages (A/R Consultant)	100,000		0	100,000
15.00	6901-18 Admin - Salaries / Wages (Office Manager)	62,948		0	62,948
16.00	6901-25 Admin - Group Insurance - Medical (JDL,JP)	25,984		0	25,984
17.00	6901-25 Admin - Group Insurance - Medical (DH)	21,524		0	21,524
18.00	6901-25 Admin - Group Insurance - Medical (JDL, DH)	3,476		0	3,476
19.00	6901-81 Admin - Travel & Auto	48		0	48
20.00	7200-00 Leases / Rental - Building	13,409	3	(9,333)	4,076
21.00	6901-86 Admin - Telephone	3,865		0	3,865
22.00	6901-58 Admin - Supplies	10,860		0	10,860
23.00	6901-75 Admin - Purchased Services	1,749	4	(750)	999
24.00	6901-50 Admin - Postage	16,448		0	16,448
25.00	6905-00 Admin - Emp Ben-Non P/R (Holiday Party)	9,498		0	9,498
26.00		0		0	0
27.00		0		0	0
28.00		0		0	0
29.00		0		0	0
30.00		0		0	0
31.00		0		0	0
32.00		0		0	0
33.00		0		0	0
34.00		0		0	0
35.00		0		0	0
35.01		0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$452,248</u>		<u>(\$17,283)</u>	<u>\$434,965</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$452,248</u>		<u>(\$17,283)</u>	<u>\$434,965</u>
(To Sch. 6, 6-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		<u>\$452,248</u>		<u>(\$17,283)</u>	<u>\$434,965</u>

REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:
CENTURION HEALTHCARE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	MEDI-CAL NUMBER	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT ALLOCATION		FUNCTIONAL ALLOCATION		POOLED ALLOCATION		TOTAL ALLOCATION HOME OFFICE COSTS
		FROM	TO	CAPITAL RELATED COSTS (SCH. E)	NON-CAPITAL RELATED COSTS (SCH. E-1)	CAPITAL RELATED COSTS (SCH. F)	NON-CAPITAL RELATED COSTS (SCH. F-1)	CAPITAL RELATED COSTS (SCH. G)	NON-CAPITAL RELATED COSTS (SCH. G)	
HEALTH CARE FACILITIES										
1.	Asbury Park Nursing and Rehab	1508959214	01/01/11	12/31/11				\$57,654		\$57,654
2.	College Oak Nursing and Rehab	1629158597	01/01/11	12/31/11				115,923		115,923
3.	Oak Ridge Healthcare Center	1518068907	01/01/11	12/31/11				66,790		66,790
4.	Saylor Lane Healthcare Center	1215928387	01/01/11	12/31/11				52,882		52,882
5.	Sherwood Healthcare Center	1689755456	01/01/11	12/31/11				71,150		71,150
6.	Woodside Healthcare Center	1952491862	01/01/11	12/31/11				62,329		62,329
7.	Pacific Grove Conv Hospital	1275614448	01/01/11	12/31/11				25,520		25,520
8.										0
9.										0
10.										0
11.										0
12.										0
13.										0
14.										0
15.										0
16.										0
17.										0
18.										0
19.										0
20.										0
SUBTOTAL (LINES 1 THROUGH 20)								\$0	\$0	\$452,248
OTHER COMPONENTS										
21.										\$0
22.										0
23.										0
24.										0
25.										0
26.										0
27.										0
28.										0
29.										0
30.										0
31.										0
32.										0
33.										0
34.										0
35.										0
SUBTOTAL (LINES 21 THROUGH 35)								\$0	\$0	\$0
GRAND TOTAL								\$0	\$0	\$452,248

(To Sch. 2, Col. 1)

Provider Name				Fiscal Period				Provider NPI		Adjustment
CENTURION HEALTHCARE				JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				N/A		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	Page or Exhibit	Account Number	Col.	Sch.	Line	Col				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A	N/A	N/A	N/A	N/A	N/A	The provider functionally allocates all expenses and reports the results as direct expense. This audit report incorporates the provider's functional allocation schedules and statistics. The direct costs reported on schedule 2 will be functionally allocated based on the provider's account crosswalk.			

Provider Name				Fiscal Period				Provider NPI		Adjustment
CENTURION HEALTHCARE				JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				N/A		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	Page or Exhibit	Account Number	Col.	Sch.	Line	Col				
ADJUSTMENTS TO REPORTED COSTS										
2	N/A	6500-19	N/A	8	13.00	7	Dietary - Salaries / Wages (RD Consultant) To eliminate dietary consultant salaries due to duplication of services. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2135.4, 2300, and 2304	\$7,200	(\$7,200)	\$0
3	N/A	7200-00	N/A	8	20.00	7	Leases / Rental - Building To adjust building lease expense to agree with expense applicable to the audit period FYE 2011. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	\$13,409	(\$9,333)	\$4,076
4	N/A	6901-75	N/A	8	23.00	7	Admin - Purchased Services To eliminate administration purchased services expenses due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$1,749	(\$750)	\$999