

**REPORT
ON THE
RATE SETTING AUDIT**

**CENTURY SKILLED NURSING CARE
INGLEWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1902022114**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section - Gardena
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Min (Cherrie) Cheung**



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



EDMUND G. BROWN JR.
GOVERNOR

May 2, 2013

Armando Yu, Administrator
Century Skilled Nursing Care
301 North Centinela Avenue
Inglewood, CA 90302

CENTURY SKILLED NURSING CARE
NATIONAL PROVIDER IDENTIFIER (NPI): 1902022114
FISCAL PERIOD ENDED: DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 and patient days 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.

Armando Yu
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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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Tiffany Karlin
Chief Executive Officer
Accurate Business Results, LLC
4541 East Anaheim Street
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CENTURY SKILLED NURSING CARE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902022114

OSHPD Facility No.:
206190106

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,083,898	\$ 71.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 815,700	\$ 28.08
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 500,562	\$ 17.23
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 177,858	\$ 6.12
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 7,616	\$ 0.26
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 26,149	\$ 0.90
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 88,447	\$ 3.04
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 337,789	\$ 11.63
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 382,428	\$ 13.16
11	Cost of Routine Service/Audited Total Costs	\$ 4,532,056.00	\$ 4,420,448	\$ 152.16
12	Total Patient Days (Adj)	29,052	29,052	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 156.00	\$ 152.16	
14	Overpayments (Adj)		\$ 0	
15	Medi-Cal Days (Adj 19)	26,185	25,476	
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:
CENTURY SKILLED NURSING CARE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902022114

OSHPD Facility No.:
206190106

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:
CENTURY SKILLED NURSING CARE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902022114

OSHPD Facility No.:
206190106

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	\$ 42,330	\$ 42,330		
160	Activities	75,652		\$ 75,652	
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	195,421	0	0	195,421
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	51,473	0	0	51,473
083	Speech Pathology	1,321	0	0	1,321
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,965,916	42,330	75,652	2,083,898 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,332,113	\$ 42,330	\$ 75,652	\$ 2,332,113

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CENTURY SKILLED NURSING CARE

Provider NPI:
1902022114

OSHPD Facility Number:
206190106

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 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	\$ 155,081	\$ 155,081										
010	Housekeeping	148,201	195	\$ 148,396									
060	Laundry and Linen	35,769	10,242	9,813	\$ 55,824								
065	Dietary	246,919	13,157	12,605	0	\$ 272,681							
155	Social Services	N/A	620	594	0	0	\$ 1,214						
160	Activities	N/A	5,059	4,847	0	0	0	\$ 9,906					
165	Administration	N/A	18,295	17,529	0	0	0	0		\$ 35,824	\$ 35,824		
166	Medical Records	186,507	1,683	1,613	0	0	0	0		189,803		\$ 189,803	
170	Inservice Education - Nursing	84,351	656	628	0	0	0	0	\$ 85,635				
ANCILLARY SERVICES													
075	Patient Supplies		1,187	1,137	0	0	0	0	0	2,325	885	4,690	\$ 7,900
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	4	23	27
080	Physical Therapy		2,002	1,918	0	0	0	0	0	3,921	1,950	10,330	16,200
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,002	1,918	0	0	0	0	0	3,921	577	3,057	7,555
083	Speech Pathology		2,002	1,918	0	0	0	0	0	3,921	99	524	4,543
085	Pharmacy		0	0	0	0	0	0	0	0	354	1,876	2,230
090	Laboratory		0	0	0	0	0	0	0	0	7	37	44
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	43	227	270
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		96,970	92,907	55,824	272,681	1,214	9,906	85,635	615,136	31,845	168,719	815,700
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		1,010	968	0	0	0	0	0	1,978	60	318	2,356
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 856,828	\$ 155,081	\$ 148,396	\$ 55,824	\$ 272,681	\$ 1,214	\$ 9,906	\$ 85,635	\$ 631,201	\$ 35,824	\$ 189,803	\$ 856,828

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CENTURY SKILLED NURSING CARE

Provider NPI:
1902022114

OSHPD Facility Number:
206190106

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 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	\$ 178,420	\$ 178,420										
010	Housekeeping	19,227	224	\$ 19,451									
060	Laundry and Linen	8,055	11,783	1,286	\$ 21,124								
065	Dietary	167,512	15,137	1,652	0	\$ 184,301							
155	Social Services	995	714	78	0	0	\$ 1,786						
160	Activities	2,145	5,820	635	0	0	0	\$ 8,601					
165	Administration	N/A	21,049	2,298	0	0	0	0		\$ 23,346	\$ 23,346		
166	Medical Records	0	1,937	211	0	0	0	0		2,148		\$ 2,148	
170	Inservice Education - Nursing	2,105	754	82	0	0	0	0	\$ 2,942				
ANCILLARY SERVICES													
075	Patient Supplies	87,477	1,366	149	0	0	0	0	0	88,992	577	53	\$ 89,622
077	Specialized Support Surfaces	450	0	0	0	0	0	0	0	450	3	0	453
080	Physical Therapy	0	2,304	251	0	0	0	0	0	2,555	1,271	117	3,943
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,304	251	0	0	0	0	0	2,555	376	35	2,966
083	Speech Pathology	0	2,304	251	0	0	0	0	0	2,555	64	6	2,625
085	Pharmacy	37,140	0	0	0	0	0	0	0	37,140	231	21	37,392
090	Laboratory	739	0	0	0	0	0	0	0	739	5	0	744
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	4,501	0	0	0	0	0	0	0	4,501	28	3	4,532
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	135,404	111,563	12,178	21,124	184,301	1,786	8,601	2,942	477,899	20,753	1,909	500,562
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	1,740	1,162	127	0	0	0	0	0	3,029	39	4	3,072
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 645,910	\$ 178,420	\$ 19,451	\$ 21,124	\$ 184,301	\$ 1,786	\$ 8,601	\$ 2,942	\$ 620,416	\$ 23,346	\$ 2,148	\$ 645,910

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CENTURY SKILLED NURSING CARE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902022114

OSHPD Facility Number:
206190106

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)	\$ 190,691	96%							
	Property Tax (line 40)	8,165	4%	\$ 198,856						
005	Plant Operations and Maintenance			1,152	\$ 1,152					
010	Housekeeping			248	1	\$ 250				
060	Laundry and Linen			13,057	76	17	\$ 13,149			
065	Dietary			16,773	98	21	0	\$ 16,892		
155	Social Services			791	5	1	0	0	\$ 796	
160	Activities			6,449	38	8	0	0	0	\$ 6,495
165	Administration			23,324	136	30	0	0	0	0
166	Medical Records			2,146	13	3	0	0	0	0
170	Inservice Education - Nursing			836	5	1	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,514	9	2	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,553	15	3	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,553	15	3	0	0	0	0
083	Speech Pathology			2,553	15	3	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			123,621	720	156	13,149	16,892	796	6,495
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			1,288	8	2	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 198,856	100%	\$ 198,856	\$ 1,152	\$ 250	\$ 13,149	\$ 16,892	\$ 796	\$ 6,495

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CENTURY SKILLED NURSING CARE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902022114

OSHPD Facility Number:
206190106

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 96% Of Total	Property Tax 4% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 190,691	96%							
	Property Tax (line 40)	8,165	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,489	\$ 23,489				
166	Medical Records				2,161		\$ 2,161			
170	Inservice Education - Nursing			\$ 842						
ANCILLARY SERVICES										
075	Patient Supplies			0	1,524	580	53	\$ 2,158	\$ 2,069	\$ 89
077	Specialized Support Surfaces			0	0	3	0	3	3	0
080	Physical Therapy			0	2,571	1,278	118	3,967	3,804	163
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,571	378	35	2,984	2,861	123
083	Speech Pathology			0	2,571	65	6	2,642	2,533	108
085	Pharmacy			0	0	232	21	254	243	10
090	Laboratory			0	0	5	0	5	5	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	28	3	31	29	1
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			842	162,672	20,880	1,921	185,474	177,858	7,616 *
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	1,297	39	4	1,340	1,285	55
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 198,856	100%	\$ 842	\$ 173,206	\$ 23,489	\$ 2,161	\$ 198,856	\$ 190,691	\$ 8,165

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CENTURY SKILLED NURSING CARE

Provider NPI:
1902022114

OSHPD Facility Number:
206190106

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 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. 46% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 40% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ -												
055	Interest - Other	1,809												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	428,409												
	Total Costs Allocable as Administration	430,218	46%											
167	CDPH Licensing Fees	29,417	3%											
168	Professional Liability Insurance	99,500	11%											
169	Quality Assurance Fees	380,000	40%											
174	Caregiver Training	0	0%											
	Total	939,135	100%						\$ 939,135					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,325	\$ 88,992	\$ 1,524	\$ 92,841	23,208	\$ 10,631	\$ 727	\$ 2,459	\$ 9,391	\$ -
077	Specialized Support Surfaces			0	0	450	0	450	112	52	4	12	46	0
080	Physical Therapy			195,421	3,921	2,555	2,571	204,468	51,112	23,414	1,601	5,415	20,681	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			51,473	3,921	2,555	2,571	60,520	15,128	6,930	474	1,603	6,121	0
083	Speech Pathology			1,321	3,921	2,555	2,571	10,368	2,592	1,187	81	275	1,049	0
085	Pharmacy			0	0	37,140	0	37,140	9,284	4,253	291	984	3,757	0
090	Laboratory			0	0	739	0	739	185	85	6	20	75	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	4,501	0	4,501	1,125	515	35	119	455	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			2,083,898	615,136	477,899	162,672	3,339,606	834,814	382,428	26,149	88,447	337,789	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	1,978	3,029	1,297	6,303	1,576	722	49	167	638	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 939,135		\$ 2,332,113	\$ 631,201	\$ 620,416	\$ 173,206	\$ 3,756,935	\$ 939,135					
	Total Administrative Costs							\$ 939,135		\$ 430,218	\$ 29,417	\$ 99,500	\$ 380,000	\$ -
	Unit Cost Multiplier							0.24997372						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 225,627	\$ 25,494	\$ 25,650	\$ 276,772							
	TOTAL FACILITY COSTS							\$ 4,972,842						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CENTURY SKILLED NURSING CARE

Provider NPI:
1902022114

OSHPD Facility Number:
206190106

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 17,18)	Plant Ops (SQ FT) 5 (Adj 17,18)	Hskpng (SQ FT) 10 (Adj 17,18)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	102									
010	Housekeeping	22	22								
060	Laundry and Linen	1,156	1,156	1,156							
065	Dietary	1,485	1,485	1,485							
155	Social Services	70	70	70							
160	Activities	571	571	571							
165	Administration	2,065	2,065	2,065							
166	Medical Records	190	190	190							
170	Inservice Education - Nursing	74	74	74							
	ANCILLARY SERVICES										
075	Patient Supplies	134	134	134						92,841	92,841
077	Specialized Support Surfaces									450	450
080	Physical Therapy	226	226	226						204,468	204,468
081	Respiratory Therapy									0	0
082	Occupational Therapy	226	226	226						60,520	60,520
083	Speech Pathology	226	226	226						10,368	10,368
085	Pharmacy									37,140	37,140
090	Laboratory									739	739
095	Home Health Services									0	0
100	Other Ancillary Services									4,501	4,501
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,945	10,945	10,945	142,030	85,218	2,101,320	2,101,320	2,101,320	3,339,606	3,339,606
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	114	114	114						6,303	6,303
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,606	17,504	17,482	142,030	85,218	2,101,320	2,101,320	2,101,320	3,756,935	3,756,935
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 42,330	\$ 75,652			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.020144481	0.036002132			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 155,081	\$ 148,396	\$ 55,824	\$ 272,681	\$ 1,214	\$ 9,906	\$ 85,635	\$ 35,824	\$ 189,803
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		8.85974634	8.48849756	0.39304070	3.19980687	0.00057791	0.00471411	0.04075285	0.00953547	0.05052075
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 178,420	\$ 19,451	\$ 21,124	\$ 184,301	\$ 1,786	\$ 8,601	\$ 2,942	\$ 23,346	\$ 2,148
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.19309872	1.11264433	0.14873223	2.16270070	0.00085013	0.00409294	0.00139989	0.00621420	0.00057177
	TOTAL CAPITAL COSTS - SCH. 5	\$ 198,856	\$ 1,152	\$ 250	\$ 13,149	\$ 16,892	\$ 796	\$ 6,495	\$ 842	\$ 23,489	\$ 2,161
	UNIT COST MULTIPLIER (CAPITAL COSTS)	11.29478587	0.06581742	0.01429661	0.09258174	0.19821782	0.00037893	0.00309095	0.00040058	0.00625222	0.00057526

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTURY SKILLED NURSING CARE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902022114

OSHPD Facility Number:
206190106

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	\$ 116,440	\$ 0	\$ 116,440	(Sch 3)
005	.20-.39	Fringe Benefits	6200	38,641	0	38,641	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	179,174	(754)	178,420	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 334,255	\$ (754)	\$ 333,501	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 115,590	\$ 0	\$ 115,590	(Sch 3)
010	.20-.39	Fringe Benefits	6300	32,611	0	32,611	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	19,227	0	19,227	(Sch 4)
010		Housekeeping - Total	6300	\$ 167,428	\$ 0	\$ 167,428	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,055	0	2,055	(Sch 5)
025		Depreciation: Equipment	7140	14,166	0	14,166	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	2,457	70,338	72,795	(Sch 5)
040		Property Taxes	7300	8,165	0	8,165	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	101,675	0	101,675	(Sch 5)
055		Interest - Other	7600	\$ 1,809	\$ 0	\$ 1,809	(Sch 6)
057		Subtotal 005 - 055		\$ 632,010	\$ 69,584	\$ 701,594	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 31,290	\$ 0	\$ 31,290	(Sch 3)
060	.20-.39	Fringe Benefits	6400	4,479	0	4,479	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,055	0	8,055	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 43,824	\$ 0	\$ 43,824	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 208,204	\$ 0	\$ 208,204	(Sch 3)
065	.20-.39	Fringe Benefits	6500	38,715	0	38,715	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	167,512	0	167,512	(Sch 4)
065		Dietary - Total	6500	\$ 414,431	\$ 0	\$ 414,431	
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	87,477	0	87,477	(Sch 4)
075		Patient Supplies - Total	8100	\$ 87,477	\$ 0	\$ 87,477	
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		450	450	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 450	\$ 450	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTURY SKILLED NURSING CARE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902022114

OSHPD Facility Number:
206190106

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	195,421	0	195,421	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 195,421	\$ 0	\$ 195,421	
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	51,473	0	51,473	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 51,473	\$ 0	\$ 51,473	
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	1,321	0	1,321	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 1,321	\$ 0	\$ 1,321	
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	37,140	0	37,140	(Sch 4)
085		Pharmacy - Total	8300	\$ 37,140	\$ 0	\$ 37,140	
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	739	0	739	(Sch 4)
090		Laboratory - Total	8400	\$ 739	\$ 0	\$ 739	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	2,353	2,148	4,501	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 2,353	\$ 2,148	\$ 4,501	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTURY SKILLED NURSING CARE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902022114

OSHPD Facility Number:
206190106

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		\$ 375,924	\$ 2,598	\$ 378,522	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,642,599	\$ 0	\$ 1,642,599	(Sch 2)
105	.20-.39	Fringe Benefits	6110	323,317	0	323,317	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	203,162	(67,758)	135,404	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,169,078	\$ (67,758)	\$ 2,101,320	
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:
CENTURY SKILLED NURSING CARE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902022114

OSHPD Facility Number:
206190106

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	1,740	0	1,740
140		Beauty and Barber - Total	8900	\$ 1,740	\$ 0	\$ 1,740
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,170,818	\$ (67,758)	\$ 2,103,060
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 38,597	\$ 0	\$ 38,597
155	.20-.39	Fringe Benefits	6600	3,733	0	3,733
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	995	0	995
155		Social Services - Total	6600	\$ 43,325	\$ 0	\$ 43,325

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTURY SKILLED NURSING CARE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1902022114

OSHPD Facility Number:
206190106

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	\$ 68,980	\$ 0	\$ 68,980	(Sch 2)
160	.20-.39	Fringe Benefits	6700	6,672	0	6,672	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,145	0	2,145	(Sch 4)
160		Activities - Total	6700	\$ 77,797	\$ 0	\$ 77,797	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 301,496	\$ 0	\$ 301,496	(Sch 6)
165	.20-.39	Fringe Benefits	6900	95,977	0	95,977	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	90,014	(59,078)	30,936	(Sch 6)
165		Administration - Total	6900	\$ 487,487	\$ (59,078)	\$ 428,409	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 141,472	\$ 0	\$ 141,472	(Sch 3)
166	.20-.39	Fringe Benefits	6900	45,035	0	45,035	(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	\$ 186,507	\$ 0	\$ 186,507	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 110,317	\$ (10,817)	\$ 99,500	(Sch 6)
169		Quality Assurance Fees	6900	\$ 440,013	\$ (60,013)	\$ 380,000	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,983	\$ 0	\$ 63,983	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,368	0	20,368	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,105	0	2,105	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 86,456	\$ 0	\$ 86,456	
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		\$ 1,461,319	\$ (129,908)	\$ 1,331,411	
200		Total		\$ 5,098,326	\$ (125,484)	\$ 4,972,842	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 53,655	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CENTURY SKILLED NURSING CARE

Provider NPI:
1902022114

OSHPD Facility Number:
206190106

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(754)	(110)						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	70,338	68,902		1,436				
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	450				450			
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
CENTURY SKILLED NURSING CARE

Provider NPI:
1902022114

OSHPD Facility Number:
206190106

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	2,148		948			1,200		
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(67,758)	(61,463)	(948)	(1,436)	(450)	(1,200)		
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

Provider Name							Fiscal Period			Provider NPI		Adjustments
CENTURY SKILLED NURSING CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1902022114		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$53,655	\$53,655		

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CENTURY SKILLED NURSING CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902022114		19	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabo	\$179,174	(\$110)	\$179,064 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	203,162	(61,463)	141,699 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	90,014	(7,329)	82,685 *	
	10.5	035	4	8A-1	035	4	Leases and Rental	2,457	68,902	71,359 *	
							To reclassify lease expenses from the using cost centers to th Leases and Rentals cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2300 CCR, Title 22, Sections 52000(e) and 5250'				
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insuranc	\$110,317	(\$14,284)	\$96,033 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	* 82,685	14,284	96,969 *	
							To reclassify all other insurance expense from the Profession Liability Insurance cost center to Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2160 CCR, Title 22, Sections 52000(b), 52501 and 5250'				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	* \$141,699	(\$948)	\$140,751 *	
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	2,353	948	3,301 *	
							To reclassify IV supply expenses 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 2302.6				
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	* \$140,751	(\$1,436)	\$139,315 *	
	10.5	035	4	8A-1	035	4	Leases and Rental	* 71,359	1,436	72,795	
							To reclassify rental expenses from the using cost centers to th Leases and Rentals cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2300 CCR, Title 22, Sections 52000(e) and 5250'				

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CENTURY SKILLED NURSING CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902022114		19	
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.					
RECLASSIFICATIONS OF REPORTED COSTS											
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	*	\$139,315	(\$450)	\$138,865 *
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabo		0	450	450
							To reclassify low air mattress expenses 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 2302.6				
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo	*	\$138,865	(\$1,200)	\$137,665 *
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabo	*	3,301	1,200	4,501
							To reclassify oxygen concentrator expenses from Skilled Nursing to an ancillary cost center				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2202.8 and 2203.2				
							CCR, Title 22, Division 3, Section 51511(c)				

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period	Provider NPI		Adjustments
CENTURY SKILLED NURSING CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902022114		19
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.				
ADJUSTMENTS TO REPORTED COSTS										
8	10.5	169	4	8A-1	169	4	Administration - Quality Assurance Fees To exclude non-quality assurance fee expenses. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$440,013	(\$60,013)	\$380,000
9	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate duplicate license fee expenses already reported under cost center DPH License Fees. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$96,969	(\$29,417)	\$67,552 *
10	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the liability insurance expenses to agree with the policy. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	* \$96,033	\$3,467	\$99,500
11	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To adjust maintenance expenses to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	* \$179,064	(\$421)	\$178,643 *
12	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient television costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	* \$178,643	(\$223)	\$178,420
13	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust skilled nursing expenses to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	* \$137,665	(\$1,857)	\$135,808 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CENTURY SKILLED NURSING CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902022114		19	
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					
ADJUSTMENTS TO REPORTED COSTS											
14	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate Skilled Nursing Care expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$135,808	(\$404)	\$135,404
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administrative expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$67,552	(\$34,601)	\$32,951 *
16	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust skilled nursing expenses to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$32,951	(\$2,015)	\$30,936

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
CENTURY SKILLED NURSING CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902022114		19
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.				
ADJUSTMENTS TO REPORTED STATISTICS										
17	10.7	060	3	7	060	060	Laundry and Linen (Square Feet)	0	1,156	1,156
	10.7	165	2,3	7	165	165	Administration	0	905	905 *
	10.7	175	2	7	N/A	N/A	Total - Square Feet	14,513	905	15,418 *
	10.7	175	3	7	N/A	N/A	Total - Square Feet	13,303	2,061	15,364 *
							To adjust the provider's reported statistics on page 10.7, Col. 2 and Col. 3 to agree with the provider's documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2304 and 2306			
18	10.7	005	1	7	005	005	Plant Operations and Maintenance (Square Feet)	688	(586)	102
	10.7	010	1,2	7	010	010	Housekeeping	54	(32)	22
	10.7	065	1,2,3	7	065	065	Dietary	961	524	1,485
	10.7	075	1,2,3	7	075	075	Patient Supplies	64	70	134
	10.7	105	1,2,3	7	105	105	Skilled Nursing Care	10,106	839	10,945
	10.7	155	1,2,3	7	155	155	Social Services	1,040	(970)	70
	10.7	160	1,2,3	7	160	160	Activities	0	571	571
	10.7	165	1,2,3	7	165	165	Administration	* 905	1,160	2,065
	10.7	166	1,2,3	7	166	166	Medical Records	340	(150)	190
	10.7	170	1,2,3	7	170	170	Inservice Education - Nursing	0	74	74
	10.7	175	1	7	N/A	N/A	Total - Square Feet	16,106	1,500	17,606
	10.7	175	2	7	N/A	N/A	Total - Square Feet	* 15,418	2,086	17,504
	10.7	175	3	7	N/A	N/A	Total - Square Feet	* 15,364	2,118	17,482
							To adjust square feet statistics to agree with the provider's floor plan in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CENTURY SKILLED NURSING CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1902022114		19	
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 PATIENT DAYS</u>											
19	4.1	5	2	1	15		Total Medi-Cal Patient Days	26,185	(709)	25,476	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data:				
							Service Period: January 01, 2011 through December 31, 2011				
							Payment Period: January 01, 2011 through November 30, 2012				
							Report Date: December 11, 2012				
							42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139				
							CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408				
							CCR, Title 22, Section 51541				