

**REPORT
ON THE
RATE SETTING AUDIT**

**CENTINELA SKILLED NURSING AND WELLNESS
CENTRE - EAST
INGLEWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1891940276**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Wei Wang**



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



EDMUND G. BROWN JR.
GOVERNOR

March 6, 2013

Zev Gruman, Administrator
Centinela Skilled Nursing And Wellness Centre - East
1001 South Osage Avenue
Inglewood, CA 90301

PROVIDER: CENTINELA SKILLED NURSING AND WELLNESS CENTRE - EAST
NATIONAL PROVIDER IDENTIFIER (NPI): 1891940276
FISCAL PERIOD ENDED: JUNE 30, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 that include a summary of the total due the State in the amount of \$119,185, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Zev Gruman
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Certified

Enclosure

cc: Cathy Storr, Consultant
Axiom Healthcare Group
572 West 37th Street
San Pedro, CA 90731

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Fiscal Period:

JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:

1891940276

OSHPD Facility No.:

206190303

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	\$ 1,619,066	\$ 86.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 466,294	\$ 24.98
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 395,016	\$ 21.16
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 272,142	\$ 14.58
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 19,376	\$ 1.04
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,234	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 48,966	\$ 2.62
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 198,267	\$ 10.62
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 243,863	\$ 13.06
11	Cost of Routine Service/Audited Total Costs	\$ 3,590,845.00	\$ 3,274,224	\$ 175.40
12	Total Patient Days (Adj)	18,667	18,667	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 192.36	\$ 175.40	
14	Overpayments (Adj 14)		\$ 119,185	
15	Medi-Cal Days (Adj 13)	13,791	13,897	
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:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1891940276

OSHPD Facility No.:
206190303

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:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1891940276

OSHPD Facility No.:
206190303

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	\$ 33,013	\$ 33,013		
160	Activities	112,614		\$ 112,614	
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	215,209	0	0	215,209
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	165,841	0	0	165,841
083	Speech Pathology	15,360	0	0	15,360
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	1,473,439	33,013	112,614	1,619,066 *
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	\$ 2,015,476	\$ 33,013	\$ 112,614	\$ 2,015,476

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Provider NPI:
1891940276

OSHPD Facility Number:
206190303

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 66,689	\$ 66,689										
010	Housekeeping	98,881	670	\$ 99,551									
060	Laundry and Linen	65,921	2,238	3,375	\$ 71,534								
065	Dietary	203,220	5,138	7,747	0	\$ 216,105							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	2,883	4,347	0	0	0	\$ 7,229					
165	Administration	N/A	3,891	5,868	0	0	0	0	\$ 9,759	\$ 9,759			
166	Medical Records	23,561	1,119	1,688	0	0	0	0		26,368		\$ 26,368	
170	Inservice Education - Nursing	30,730	1,357	2,045	0	0	0	0	\$ 34,132				
ANCILLARY SERVICES													
075	Patient Supplies		1,153	1,739	0	0	0	0	0	2,892	48	129	\$ 3,068
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	59	159	217
080	Physical Therapy		1,814	2,736	0	0	0	0	0	4,550	693	1,873	7,117
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,814	2,736	0	0	0	0	0	4,550	544	1,471	6,565
083	Speech Pathology		907	1,368	0	0	0	0	0	2,275	72	194	2,541
085	Pharmacy		0	0	0	0	0	0	0	0	248	671	920
090	Laboratory		0	0	0	0	0	0	0	0	23	63	86
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	19	52	72
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		42,899	64,688	71,534	216,105	0	7,229	34,132	436,588	8,025	21,681	466,294
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		415	626	0	0	0	0	0	1,042	16	44	1,102
145	Other Nonreimbursable		390	588	0	0	0	0	0	978	11	31	1,020
	TOTAL	\$ 489,002	\$ 66,689	\$ 99,551	\$ 71,534	\$ 216,105	\$ -	\$ 7,229	\$ 34,132	\$ 452,875	\$ 9,759	\$ 26,368	\$ 489,002

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Provider NPI:
1891940276

OSHPD Facility Number:
206190303

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 138,551	\$ 138,551										
010	Housekeeping	14,751	1,391	\$ 16,142									
060	Laundry and Linen	8,048	4,650	547	\$ 13,245								
065	Dietary	164,796	10,674	1,256	0	\$ 176,726							
155	Social Services	2,880	0	0	0	\$ 2,880							
160	Activities	3,997	5,989	705	0	0	0	\$ 10,691					
165	Administration	N/A	8,085	952	0	0	0	0		\$ 9,036	\$ 9,036		
166	Medical Records	6,077	2,325	274	0	0	0	0		8,676		\$ 8,676	
170	Inservice Education - Nursing	0	2,818	332	0	0	0	0	\$ 3,150				
ANCILLARY SERVICES													
075	Patient Supplies	4,781	2,395	282	0	0	0	0	0	7,458	44	42	\$ 7,545
077	Specialized Support Surfaces	19,819	0	0	0	0	0	0	0	19,819	54	52	19,926
080	Physical Therapy	936	3,769	444	0	0	0	0	0	5,149	642	616	6,407
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	3,769	444	0	0	0	0	0	4,213	504	484	5,201
083	Speech Pathology	0	1,885	222	0	0	0	0	0	2,106	67	64	2,237
085	Pharmacy	83,818	0	0	0	0	0	0	0	83,818	230	221	84,269
090	Laboratory	7,824	0	0	0	0	0	0	0	7,824	21	21	7,866
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	6,533	0	0	0	0	0	0	0	6,533	18	17	6,568
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	74,144	89,126	10,489	13,245	176,726	2,880	10,691	3,150	380,452	7,430	7,134	395,016
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	1,430	863	102	0	0	0	0	0	2,395	15	14	2,424
145	Other Nonreimbursable	0	810	95	0	0	0	0	0	906	10	10	926
	TOTAL	\$ 538,385	\$ 138,551	\$ 16,142	\$ 13,245	\$ 176,726	\$ 2,880	\$ 10,691	\$ 3,150	\$ 520,673	\$ 9,036	\$ 8,676	\$ 538,385

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1891940276

OSHPD Facility Number:
206190303

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)	\$ 306,418	93%							
	Property Tax (line 40)	21,816	7%	\$ 328,234						
005	Plant Operations and Maintenance			9,364	\$ 9,364					
010	Housekeeping			3,202	94	\$ 3,297				
060	Laundry and Linen			10,702	314	112	\$ 11,128			
065	Dietary			24,566	721	257	0	\$ 25,544		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			13,783	405	144	0	0	0	\$ 14,332
165	Administration			18,607	546	194	0	0	0	0
166	Medical Records			5,351	157	56	0	0	0	0
170	Inservice Education - Nursing			6,486	190	68	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			5,513	162	58	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,675	255	91	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			8,675	255	91	0	0	0	0
083	Speech Pathology			4,338	127	45	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			205,121	6,024	2,142	11,128	25,544	0	14,332
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			1,986	58	21	0	0	0	0
145	Other Nonreimbursable			1,865	55	19	0	0	0	0
	TOTAL	\$ 328,234	100%	\$ 328,234	\$ 9,364	\$ 3,297	\$ 11,128	\$ 25,544	\$ -	\$ 14,332

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1891940276

OSHPD Facility Number:
206190303

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 93% Of Total	Property Tax 7% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 306,418	93%							
	Property Tax (line 40)	21,816	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 19,348	\$ 19,348				
166	Medical Records				5,564		\$ 5,564			
170	Inservice Education - Nursing			\$ 6,744						
	ANCILLARY SERVICES									
075	Patient Supplies			0	5,733	95	27	\$ 5,854	\$ 5,465	\$ 389
077	Specialized Support Surfaces			0	0	116	33	150	140	10
080	Physical Therapy			0	9,020	1,375	395	10,790	10,073	717
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	9,020	1,079	310	10,410	9,718	692
083	Speech Pathology			0	4,510	143	41	4,694	4,382	312
085	Pharmacy			0	0	493	142	634	592	42
090	Laboratory			0	0	46	13	59	55	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	38	11	49	46	3
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			6,744	271,034	15,909	4,575	291,518	272,142	19,376 *
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	2,065	32	9	2,107	1,967	140
145	Other Nonreimbursable			0	1,939	22	6	1,968	1,837	131
	TOTAL	\$ 328,234	100%	\$ 6,744	\$ 303,322	\$ 19,348	\$ 5,564	\$ 328,234	\$ 306,418	\$ 21,816

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAS 1891940276
 Provider NPI:

OSHPD Facility Number: 206190303

Fiscal Period: JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 49% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 2,876												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	293,703												
	Total Costs Allocable as Administration	296,579	49%											
167	CDPH Licensing Fees	13,663	2%											
168	Professional Liability Insurance	59,551	10%											
169	Quality Assurance Fees	241,127	39%											
174	Caregiver Training	0	0%											
	Total	610,920	100%						\$ 610,920					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,892	\$ 7,458	\$ 5,733	\$ 16,083	2,984	\$ 1,449	\$ 67	\$ 291	\$ 1,178	\$ -
077	Specialized Support Surfaces			0	0	19,819	0	19,819	3,678	1,785	82	358	1,452	0
080	Physical Therapy			215,209	4,550	5,149	9,020	233,929	43,407	21,073	971	4,231	17,133	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			165,841	4,550	4,213	9,020	183,625	34,073	16,541	762	3,321	13,448	0
083	Speech Pathology			15,360	2,275	2,106	4,510	24,252	4,500	2,185	101	439	1,776	0
085	Pharmacy			0	0	83,818	0	83,818	15,553	7,550	348	1,516	6,139	0
090	Laboratory			0	0	7,824	0	7,824	1,452	705	32	142	573	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	6,533	0	6,533	1,212	589	27	118	478	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			1,619,066	436,588	380,452	271,034	2,707,140	502,331	243,863	11,234	48,966	198,267	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	1,042	2,395	2,065	5,502	1,021	496	23	100	403	0
145	Other Nonreimbursable			0	978	906	1,939	3,823	709	344	16	69	280	0
	SUBTOTAL	\$ 610,920		\$ 2,015,476	\$ 452,875	\$ 520,673	\$ 303,322	\$ 3,292,346	\$ 610,920					
	Total Administrative Costs							\$ 610,920		\$ 296,579	\$ 13,663	\$ 59,551	\$ 241,127	\$ -
	Unit Cost Multiplier							0.18555763						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 36,127	\$ 17,712	\$ 24,912	\$ 78,751							
	TOTAL FACILITY COSTS							\$ 3,982,017						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EA51891940276

Provider NPI:

OSHPD Facility Number: 206190303

Fiscal Period: JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc 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	231									
010	Housekeeping	79	79								
060	Laundry and Linen	264	264	264							
065	Dietary	606	606	606							
155	Social Services										
160	Activities	340	340	340							
165	Administration	459	459	459							
166	Medical Records	132	132	132							
170	Inservice Education - Nursing	160	160	160							
	ANCILLARY SERVICES										
075	Patient Supplies	136	136	136						16,083	16,083
077	Specialized Support Surfaces									19,819	19,819
080	Physical Therapy	214	214	214						233,929	233,929
081	Respiratory Therapy									0	0
082	Occupational Therapy	214	214	214						183,625	183,625
083	Speech Pathology	107	107	107						24,252	24,252
085	Pharmacy									83,818	83,818
090	Laboratory									7,824	7,824
095	Home Health Services									0	0
100	Other Ancillary Services									6,533	6,533
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,060	5,060	5,060	182,360	54,708	1,547,583	1,547,583	1,547,583	2,707,140	2,707,140
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	49	49	49						5,502	5,502
145	Other Nonreimbursable	46	46	46						3,823	3,823
	TOTAL STATISTICS	8,097	7,866	7,787	182,360	54,708	1,547,583	1,547,583	1,547,583	3,292,346	3,292,346
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 33,013	\$ 112,614			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021331974	0.072767664			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 66,689	\$ 99,551	\$ 71,534	\$ 216,105	-	7,229	\$ 34,132	\$ 9,759	\$ 26,368
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		8.47813374	12.78422660	0.39226948	3.95015337	0.00000000	0.00467129	0.02205502	0.00296428	0.00800877
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 138,551	\$ 16,142	\$ 13,245	\$ 176,726	\$ 2,880	\$ 10,691	\$ 3,150	\$ 9,036	\$ 8,676
	UNIT COST MULTIPLIER (INDIRECT OTHER)		17.61390796	2.07300613	0.07263295	3.23035516	0.00186097	0.00690790	0.00203537	0.00274464	0.00263510
	TOTAL CAPITAL COSTS - SCH. 5	\$ 328,234	\$ 9,364	\$ 3,297	\$ 11,128	\$ 25,544	-	\$ 14,332	\$ 6,744	\$ 19,348	\$ 5,564
	UNIT COST MULTIPLIER (CAPITAL COSTS)	40.53773002	1.19046728	0.42333730	0.06102218	0.46691215	0.00000000	0.00926058	0.00435792	0.00587652	0.00168998

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1891940276

OSHPD Facility Number:
206190303

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	\$ 56,992	\$ 0	\$ 56,992	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,697	0	9,697	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	139,542	(991)	138,551	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 206,231	\$ (991)	\$ 205,240	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	98,881	0	98,881	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,751	0	14,751	(Sch 4)
010		Housekeeping - Total	6300	\$ 113,632	\$ 0	\$ 113,632	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,812	0	5,812	(Sch 5)
025		Depreciation: Equipment	7140	5,399	0	5,399	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	1,803	0	1,803	(Sch 5)
035		Leases and Rentals	7200	267,478	25,926	293,404	(Sch 5)
040		Property Taxes	7300	22,395	(579)	21,816	(Sch 5)
045		Property Insurance	7400	2,876	0	2,876	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 625,626	\$ 24,356	\$ 649,982	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	65,921	0	65,921	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	8,048	0	8,048	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 73,969	\$ 0	\$ 73,969	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 170,510	\$ 0	\$ 170,510	(Sch 3)
065	.20-.39	Fringe Benefits	6500	32,710	0	32,710	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	164,796	0	164,796	(Sch 4)
065		Dietary - Total	6500	\$ 368,016	\$ 0	\$ 368,016	
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	7,685	(2,904)	4,781	(Sch 4)
075		Patient Supplies - Total	8100	\$ 7,685	\$ (2,904)	\$ 4,781	
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	19,819	0	19,819	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 19,819	\$ 0	\$ 19,819	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1891940276

OSHPD Facility Number:
206190303

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	215,209	0	215,209	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	7,173	(6,237)	936	(Sch 4)
080		Physical Therapy - Total	8200	\$ 222,382	\$ (6,237)	\$ 216,145	
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	165,841	0	165,841	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 165,841	\$ 0	\$ 165,841	
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	15,360	0	15,360	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 15,360	\$ 0	\$ 15,360	
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	79,682	4,136	83,818	(Sch 4)
085		Pharmacy - Total	8300	\$ 79,682	\$ 4,136	\$ 83,818	
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	7,824	0	7,824	(Sch 4)
090		Laboratory - Total	8400	\$ 7,824	\$ 0	\$ 7,824	
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	6,533	0	6,533	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 6,533	\$ 0	\$ 6,533	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1891940276

OSHPD Facility Number:
206190303

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		\$ 525,126	\$ (5,005)	\$ 520,121	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,205,272	\$ (6,614)	\$ 1,198,658	(Sch 2)
105	.20-.39	Fringe Benefits	6110	221,081	(968)	220,113	(Sch 2)
105	.49	Agency Staff	6110	54,668	0	54,668	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	76,419	(2,275)	74,144	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,557,440	\$ (9,857)	\$ 1,547,583	
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:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1891940276

OSHPD Facility Number:
206190303

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,430	0	1,430	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,430	\$ 0	\$ 1,430	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 1,558,870	\$ (9,857)	\$ 1,549,013	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 27,613	\$ 0	\$ 27,613	(Sch 2)
155	.20-.39	Fringe Benefits	6600	5,400	0	5,400	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	2,880	0	2,880	(Sch 4)
155		Social Services - Total	6600	\$ 35,893	\$ 0	\$ 35,893	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:
1891940276

OSHPD Facility Number:
206190303

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	\$ 94,783	\$ 0	\$ 94,783	(Sch 2)
160	.20-.39	Fringe Benefits	6700	17,831	0	17,831	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,997	0	3,997	(Sch 4)
160		Activities - Total	6700	\$ 116,611	\$ 0	\$ 116,611	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 308,272	\$ (109,583)	\$ 198,689	(Sch 6)
165	.20-.39	Fringe Benefits	6900	52,351	(18,961)	33,390	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	362,837	(301,213)	61,624	(Sch 6)
165		Administration - Total	6900	\$ 723,460	\$ (429,757)	\$ 293,703	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 19,219	\$ 0	\$ 19,219	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,342	0	4,342	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,077	0	6,077	(Sch 4)
166		Medical Records - Total	6900	\$ 29,638	\$ 0	\$ 29,638	
167		CDPH Licensing Fees	6900	\$ 13,663	\$ 0	\$ 13,663	(Sch 6)
168		Professional Liability Insurance	6900	\$ 50,070	\$ 9,481	\$ 59,551	(Sch 6)
169		Quality Assurance Fees	6900	\$ 241,127	\$ 0	\$ 241,127	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 26,430	\$ 0	\$ 26,430	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4,300	0	4,300	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 30,730	\$ 0	\$ 30,730	
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		\$ 1,241,192	\$ (420,276)	\$ 820,916	
200		Total		\$ 4,392,799	\$ (410,782)	\$ 3,982,017	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 18,784	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Provider NPI:
1891940276

OSHPD Facility Number:
206190303

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	(991)		(991)					
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	25,926		25,926					
040	4	Property Taxes	(579)					(579)		
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	(2,904)				(2,904)			
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	0							
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	(6,237)		(6,237)					
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:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Provider NPI:
1891940276

OSHPD Facility Number:
206190303

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
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	4,136			4,136				
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	0							
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	(6,614)	(6,614)						
105	2	Skilled Nursing Care - Fringe Benefits	(968)	(968)						
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(2,275)		(1,043)	(4,136)	2,904			
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:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST

Provider NPI:
1891940276

OSHPD Facility Number:
206190303

Fiscal Period:
JULY 1, 2010 THROUGH JUNE 30, 2011

Line	Sub		AUDIT ADJ							
No.	No.		10	11	12					
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	(136,126)	(259,299)	(21,000)	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST							JULY 1, 2010 THROUGH JUNE 30, 2011			1891940276		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210		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	\$18,784	\$18,784

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST							JULY 1, 2010 THROUGH JUNE 30, 2011	1891940276		14	
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											
2	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,205,272	(\$6,614)	\$1,198,658	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	221,081	(968)	220,113	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	308,272	6,614	314,886 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	52,351	968	53,319 *	
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$362,837	\$4,568	\$367,405 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	50,070	(4,568)	45,502 *	
							To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				
4	10.5	035	4	8A-1	035	4	Leases and Rentals	\$267,478	\$25,926	\$293,404	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	139,542	(991)	138,551	
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	7,173	(6,237)	936	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	76,419	(1,043)	75,376 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 367,405	(17,655)	349,750 *	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
5	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$79,682	\$4,136	\$83,818	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 75,376	(4,136)	71,240 *	
							To reclassify consultant fees not included in the rate and billable separately to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(c)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST							JULY 1, 2010 THROUGH JUNE 30, 2011	1891940276		14
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	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$7,685	(\$2,904)	\$4,781
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 71,240	2,904	74,144
							To reclassify enteral 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 2302.8			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST							JULY 1, 2010 THROUGH JUNE 30, 2011	1891940276		14
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										
7	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property taxes expenses to agree with the provider's property taxes bill. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$22,395	(\$579)	\$21,816
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the reported CDPH Licensing Fee to agree with the provider's DPH License Invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$349,750	(\$7,827)	\$341,923 *
9	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust the reported liability insurance expenses to agree with the liability insurance invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$45,502	\$14,049	\$59,551
10	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* \$314,886	(\$116,197)	\$198,689
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To adjust owner compensation based on the Federal Administrator Compensation Guideline. 42 CFR 413.102 CMS Pub. 15-1, Sections 332, 900-907, 1002, 2102.1, 2142, 2144-2146 CCR, Title 22, Sections 52000(a) and 52504	* 53,319	(19,929)	33,390
11	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate administrative expenses due to lack of documentations. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	* \$341,923	(\$259,299)	\$82,624 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST							JULY 1, 2010 THROUGH JUNE 30, 2011		1891940276		14
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
ADJUSTMENTS TO REPORTED COSTS											
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate home office related management services expense due to the provider failed to file a home office cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$82,624	(\$21,000)	\$61,624

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST							JULY 1, 2010 THROUGH JUNE 30, 2011	1891940276		14
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>										
13	4.1	5	2	1	15	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: July 01, 2010 through June 30, 2011 Payment Period: July 01, 2010 through July 31, 2012 Report Date: August 21, 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	13,791	106	13,897	

Provider Name							Fiscal Period			Provider NPI		Adjustments
CENTINELA SKILLED NURSING AND WELLNESS CENTRE-EAST							JULY 1, 2010 THROUGH JUNE 30, 2011			1891940276		14
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO OTHER MATTERS</u>												
14	Not Reported			1	14		Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$119,185	\$119,185