

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**CENTINELA SKILLED NURSING AND WELLNESS
CENTRE - WEST
INGLEWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1265687644**

**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: Deborah Lee
Auditor: Nicholas Lui**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN, JR.
GOVERNOR

August 13, 2013

Nichole Tons, Administrator
Centinela Skilled Nursing and Wellness Centre - West
950 South Flower Street
Inglewood, CA 90301

In the Matter of:

CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST
NATIONAL PROVIDER IDENTIFIER (NPI): 1265687644
FISCAL PERIOD ENDED: JUNE 30, 2011
CASE NO.: NF13-0611-495K-CH

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated on July 18, 2013, the following revisions are made to the Medi-Cal audit report dated November 30, 2012.

SUMMARY OF REVISIONS

	<u>COST</u>	<u>COST PER DAY</u>
Audited Skilled Nursing Care Cost and Cost Per Day	\$3,461,401	\$165.92
Revision	<u>179,929</u>	<u>8.62</u>
Revised Skilled Nursing Care Cost and Cost Per Day	<u>\$3,641,330</u>	<u>\$174.54</u>

Enclosed are the revised schedules detailing the results of the recomputation.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Enclosure
Certified

Nichole Tons
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cc: Michael Lesnick
Axiom Healthcare Group
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Chief
Audit Review and Analysis Section – MS 2109
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Sacramento, CA 95899-7413

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SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST

Fiscal Period:

JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:

1265687644

OSHPD Facility No.:

206190304

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,620,849	\$ 77.69
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 505,282	\$ 24.22
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 408,631	\$ 19.59
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 304,376	\$ 14.59
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,379	\$ 1.02
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,068	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 47,587	\$ 2.28
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 196,120	\$ 9.40
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 526,038	\$ 25.22
11	Cost of Routine Service/Audited Total Costs	\$ 3,461,400.98	\$ 3,641,330	\$ 174.54
12	Total Patient Days (Rev)	20,862	20,862	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 165.92	\$ 174.54	
14	Overpayments (Rev)	\$ 136,103	\$ 136,103	
15	Medi-Cal Days (Rev)	10,254	10,254	
16	Medi-Cal Managed Care Days (Rev)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Rev)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Rev)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Rev)	\$	\$ 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 REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST

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

Provider NPI:
1265687644

OSHPD Facility No.:
206190304

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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 (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Rev)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Rev)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Rev)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST

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

Provider NPI:
1265687644

OSHPD Facility No.:
206190304

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	\$ 11,781	\$ 11,781		
160	Activities	59,462		\$ 59,462	
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	384,873	0	0	384,873
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	339,949	0	0	339,949
083	Speech Pathology	26,514	0	0	26,514
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	1,549,606	11,781	59,462	1,620,849 *
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	\$ 2,372,185	\$ 11,781	\$ 59,462	\$ 2,372,185

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST

Provider NPI:
1265687644

OSHPD Facility Number:
206190304

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	\$ 104,883	\$ 104,883										
010	Housekeeping	101,865	1,139	\$ 103,004									
060	Laundry and Linen	63,400	3,253	3,229	\$ 69,882								
065	Dietary	184,290	11,155	11,076	0	\$ 206,521							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	4,039	4,011	0	0	0	\$ 8,050					
165	Administration	N/A	5,824	5,783	0	0	0	0		\$ 11,607	\$ 11,607		
166	Medical Records	51,302	1,726	1,714	0	0	0	0		54,742		\$ 54,742	
170	Inservice Education - Nursing	38,972	1,116	1,108	0	0	0	0	\$ 41,195				
ANCILLARY SERVICES													
075	Patient Supplies		1,797	1,784	0	0	0	0	0	3,580	64	302	\$ 3,946
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	91	428	519
080	Physical Therapy		1,691	1,679	0	0	0	0	0	3,370	1,205	5,683	10,258
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,691	1,679	0	0	0	0	0	3,370	1,067	5,034	9,471
083	Speech Pathology		0	0	0	0	0	0	0	0	81	380	460
085	Pharmacy		0	0	0	0	0	0	0	0	426	2,008	2,434
090	Laboratory		0	0	0	0	0	0	0	0	47	223	270
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	57	271	328
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		65,910	65,440	69,882	206,521	0	8,050	41,195	456,998	8,447	39,837	505,282
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		634	630	0	0	0	0	0	1,264	21	100	1,385
145	Other Nonreimbursable		4,908	4,873	0	0	0	0	0	9,782	101	477	10,359
	TOTAL	\$ 544,712	\$ 104,883	\$ 103,004	\$ 69,882	\$ 206,521	\$ -	\$ 8,050	\$ 41,195	\$ 478,363	\$ 11,607	\$ 54,742	\$ 544,712

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST

Provider NPI:
1265687644

OSHPD Facility Number:
206190304

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	\$ 99,870	\$ 99,870										
010	Housekeeping	25,272	1,085	\$ 26,357									
060	Laundry and Linen	18,504	3,097	826	\$ 22,428								
065	Dietary	184,042	10,622	2,834	0	\$ 197,498							
155	Social Services	2,880	0	0	0	0	\$ 2,880						
160	Activities	3,509	3,846	1,026	0	0	0	\$ 8,382					
165	Administration	N/A	5,546	1,480	0	0	0	0		\$ 7,026	\$ 7,026		
166	Medical Records	6,777	1,644	439	0	0	0	0		8,859		\$ 8,859	
170	Inservice Education - Nursing	0	1,062	283	0	0	0	0	\$ 1,346				
ANCILLARY SERVICES													
075	Patient Supplies	8,876	1,711	456	0	0	0	0	0	11,043	39	49	\$ 11,131
077	Specialized Support Surfaces	29,865	0	0	0	0	0	0	0	29,865	55	69	29,989
080	Physical Therapy	403	1,610	430	0	0	0	0	0	2,443	729	920	4,092
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,610	430	0	0	0	0	0	2,040	646	815	3,500
083	Speech Pathology	0	0	0	0	0	0	0	0	0	49	61	110
085	Pharmacy	140,178	0	0	0	0	0	0	0	140,178	258	325	140,761
090	Laboratory	15,539	0	0	0	0	0	0	0	15,539	29	36	15,604
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	18,895	0	0	0	0	0	0	0	18,895	35	44	18,974
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	85,034	62,760	16,745	22,428	197,498	2,880	8,382	1,346	397,071	5,113	6,447	408,631
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	2,700	604	161	0	0	0	0	0	3,465	13	16	3,494
145	Other Nonreimbursable	0	4,674	1,247	0	0	0	0	0	5,921	61	77	6,059
	TOTAL	\$ 642,344	\$ 99,870	\$ 26,357	\$ 22,428	\$ 197,498	\$ 2,880	\$ 8,382	\$ 1,346	\$ 626,459	\$ 7,026	\$ 8,859	\$ 642,344

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST

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

Provider NPI:
1265687644

OSHPD Facility Number:
206190304

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)	\$ 347,126	93%							
	Property Tax (line 40)	24,382	7%	\$ 371,508						
005	Plant Operations and Maintenance			10,940	\$ 10,940					
010	Housekeeping			3,916	119	\$ 4,035				
060	Laundry and Linen			11,182	339	126	\$ 11,648			
065	Dietary			38,350	1,164	434	0	\$ 39,947		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			13,887	421	157	0	0	0	\$ 14,465
165	Administration			20,023	607	226	0	0	0	0
166	Medical Records			5,934	180	67	0	0	0	0
170	Inservice Education - Nursing			3,835	116	43	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			6,176	187	70	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,813	176	66	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,813	176	66	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			226,586	6,875	2,563	11,648	39,947	0	14,465
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			2,180	66	25	0	0	0	0
145	Other Nonreimbursable			16,874	512	191	0	0	0	0
	TOTAL	\$ 371,508	100%	\$ 371,508	\$ 10,940	\$ 4,035	\$ 11,648	\$ 39,947	\$ -	\$ 14,465

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST

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

Provider NPI:
1265687644

OSHPD Facility Number:
206190304

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)	\$ 347,126	93%							
	Property Tax (line 40)	24,382	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 20,857	\$ 20,857				
166	Medical Records				6,181		\$ 6,181			
170	Inservice Education - Nursing			\$ 3,995						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,434	115	34	\$ 6,583	\$ 6,151	\$ 432
077	Specialized Support Surfaces			0	0	163	48	211	197	14
080	Physical Therapy			0	6,055	2,165	642	8,862	8,281	582
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	6,055	1,918	568	8,541	7,981	561
083	Speech Pathology			0	0	145	43	188	175	12
085	Pharmacy			0	0	765	227	992	927	65
090	Laboratory			0	0	85	25	110	103	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	103	31	134	125	9
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			3,995	306,079	15,178	4,498	325,755	304,376	21,379 *
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	2,271	38	11	2,320	2,168	152
145	Other Nonreimbursable			0	17,577	182	54	17,812	16,643	1,169
	TOTAL	\$ 371,508	100%	\$ 3,995	\$ 344,470	\$ 20,857	\$ 6,181	\$ 371,508	\$ 347,126	\$ 24,382

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WE 1265687644
 Provider NPI:

OSHPD Facility Number: 206190304

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. 67% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,214												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	719,636												
	Total Costs Allocable as Administration	722,850	67%											
167	CDPH Licensing Fees	15,209	1%											
168	Professional Liability Insurance	65,391	6%											
169	Quality Assurance Fees	269,496	25%											
174	Caregiver Training	0	0%											
	Total	1,072,946	100%						\$ 1,072,946					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,580	\$ 11,043	\$ 6,434	\$ 21,057	5,912	\$ 3,983	\$ 84	\$ 360	\$ 1,485	\$ -
077	Specialized Support Surfaces			0	0	29,865	0	29,865	8,385	5,649	119	511	2,106	0
080	Physical Therapy			384,873	3,370	2,443	6,055	396,741	111,392	75,045	1,579	6,789	27,979	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			339,949	3,370	2,040	6,055	351,414	98,665	66,471	1,399	6,013	24,782	0
083	Speech Pathology			26,514	0	0	0	26,514	7,444	5,015	106	454	1,870	0
085	Pharmacy			0	0	140,178	0	140,178	39,357	26,515	558	2,399	9,886	0
090	Laboratory			0	0	15,539	0	15,539	4,363	2,939	62	266	1,096	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	18,895	0	18,895	5,305	3,574	75	323	1,333	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			1,620,849	456,998	397,071	306,079	2,780,997	780,813	526,038	11,068	47,587	196,120	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	1,264	3,465	2,271	6,999	1,965	1,324	28	120	494	0
145	Other Nonreimbursable			0	9,782	5,921	17,577	33,279	9,344	6,295	132	569	2,347	0
	SUBTOTAL	\$ 1,072,946		\$ 2,372,185	\$ 478,363	\$ 626,459	\$ 344,470	\$ 3,821,478	\$ 1,072,946					
	Total Administrative Costs							\$ 1,072,946		\$ 722,850	\$ 15,209	\$ 65,391	\$ 269,496	\$ -
	Unit Cost Multiplier							0.28076731						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 66,349	\$ 15,885	\$ 27,038	\$ 109,271							
	TOTAL FACILITY COSTS							\$ 5,003,695						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WI1265687644

Provider NPI:

OSHPD Facility Number: 206190304

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	271									
010	Housekeeping	97	97								
060	Laundry and Linen	277	277	277							
065	Dietary	950	950	950							
155	Social Services										
160	Activities	344	344	344							
165	Administration	496	496	496							
166	Medical Records	147	147	147							
170	Inservice Education - Nursing	95	95	95							
	ANCILLARY SERVICES										
075	Patient Supplies	153	153	153						21,057	21,057
077	Specialized Support Surfaces									29,865	29,865
080	Physical Therapy	144	144	144						396,741	396,741
081	Respiratory Therapy									0	0
082	Occupational Therapy	144	144	144						351,414	351,414
083	Speech Pathology									26,514	26,514
085	Pharmacy									140,178	140,178
090	Laboratory									15,539	15,539
095	Home Health Services									0	0
100	Other Ancillary Services									18,895	18,895
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,613	5,613	5,613	203,280	60,984	1,634,640	1,634,640	1,634,640	2,780,997	2,780,997
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	54	54	54						6,999	6,999
145	Other Nonreimbursable	418	418	418						33,279	33,279
	TOTAL STATISTICS	9,203	8,932	8,835	203,280	60,984	1,634,640	1,634,640	1,634,640	3,821,478	3,821,478
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 11,781	\$ 59,462			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.007207091	0.036376205			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 104,883	\$ 103,004	\$ 69,882	\$ 206,521	\$ -	\$ 8,050	\$ 41,195	\$ 11,607	\$ 54,742
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		11.74238692	11.65863175	0.34377254	3.38647789	0.00000000	0.00492460	0.02520133	0.00303728	0.01432481
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 99,870	\$ 26,357	\$ 22,428	\$ 197,498	\$ 2,880	\$ 8,382	\$ 1,346	\$ 7,026	\$ 8,859
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.18114644	2.98319991	0.11032824	3.23852370	0.00176186	0.00512745	0.00082319	0.00183843	0.00231826
	TOTAL CAPITAL COSTS - SCH. 5	\$ 371,508	\$ 10,940	\$ 4,035	\$ 11,648	\$ 39,947	\$ -	\$ 14,465	\$ 3,995	\$ 20,857	\$ 6,181
	UNIT COST MULTIPLIER (CAPITAL COSTS)	40.36814082	1.22478349	0.45665124	0.05729896	0.65504225	0.00000000	0.00884908	0.00244379	0.00545773	0.00161751

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST

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

Provider NPI:
1265687644

OSHPD Facility Number:
206190304

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	APPEAL REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 87,862	\$ 0	\$ 87,862	(Sch 3)
005	.20-.39	Fringe Benefits	6200	17,021	0	17,021	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	99,870	0	99,870	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 204,753	\$ 0	\$ 204,753	
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	101,865	0	101,865	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,220	52	25,272	(Sch 4)
010		Housekeeping - Total	6300	\$ 127,085	\$ 52	\$ 127,137	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,935	0	6,935	(Sch 5)
025		Depreciation: Equipment	7140	7,842	0	7,842	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	5,052	0	5,052	(Sch 5)
035		Leases and Rentals	7200	326,135	1,162	327,297	(Sch 5)
040		Property Taxes	7300	0	24,382	24,382	(Sch 5)
045		Property Insurance	7400	3,214	0	3,214	(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		\$ 681,016	\$ 25,596	\$ 706,612	
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	63,400	0	63,400	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	18,504	0	18,504	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 81,904	\$ 0	\$ 81,904	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 153,676	\$ 0	\$ 153,676	(Sch 3)
065	.20-.39	Fringe Benefits	6500	30,614	0	30,614	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	179,809	4,233	184,042	(Sch 4)
065		Dietary - Total	6500	\$ 364,099	\$ 4,233	\$ 368,332	
070		Provision for Bad Debts	7700	\$ 0	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	63	8,813	8,876	(Sch 4)
075		Patient Supplies - Total	8100	\$ 63	\$ 8,813	\$ 8,876	
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	29,865	0	29,865	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 29,865	\$ 0	\$ 29,865	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST

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

Provider NPI:
1265687644

OSHPD Facility Number:
206190304

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	APPEAL REVISIONS 8A-1	AS REVISED	
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	384,873	0	384,873	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	403	0	403	(Sch 4)
080		Physical Therapy - Total	8200	\$ 385,276	\$ 0	\$ 385,276	
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	339,949	0	339,949	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 339,949	\$ 0	\$ 339,949	
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	26,514	0	26,514	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 26,514	\$ 0	\$ 26,514	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	140,178	0	140,178	(Sch 4)
085		Pharmacy - Total	8300	\$ 140,178	\$ 0	\$ 140,178	
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	15,539	0	15,539	(Sch 4)
090		Laboratory - Total	8400	\$ 15,539	\$ 0	\$ 15,539	
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	18,895	0	18,895	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 18,895	\$ 0	\$ 18,895	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST

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

Provider NPI:
1265687644

OSHPD Facility Number:
206190304

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	APPEAL REVISIONS 8A-1	AS REVISED	
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		\$ 956,279	\$ 8,813	\$ 965,092	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,302,968	\$ 0	\$ 1,302,968	(Sch 2)
105	.20-.39	Fringe Benefits	6110	246,638	0	246,638	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	24,253	60,781	85,034	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,573,859	\$ 60,781	\$ 1,634,640	
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 REVISED PROGRAM EXPENSES

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST

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

Provider NPI:
1265687644

OSHPD Facility Number:
206190304

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	APPEAL REVISIONS 8A-1	AS REVISED
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	2,700	0	2,700
140		Beauty and Barber - Total	8900	\$ 2,700	\$ 0	\$ 2,700
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		\$ 1,576,559	\$ 60,781	\$ 1,637,340
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 9,829	\$ 0	\$ 9,829
155	.20-.39	Fringe Benefits	6600	1,952	0	1,952
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	2,880	0	2,880
155		Social Services - Total	6600	\$ 14,661	\$ 0	\$ 14,661

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:

CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST

Fiscal Period:

JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:

1265687644

OSHPD Facility Number:

206190304

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	APPEAL REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 50,240	\$ 0	\$ 50,240	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,222	0	9,222	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,509	0	3,509	(Sch 4)
160		Activities - Total	6700	\$ 62,971	\$ 0	\$ 62,971	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 214,582	\$ 0	\$ 214,582	(Sch 6)
165	.20-.39	Fringe Benefits	6900	64,661	0	64,661	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	319,228	121,165	440,393	(Sch 6)
165		Administration - Total	6900	\$ 598,471	\$ 121,165	\$ 719,636	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 42,724	\$ 0	\$ 42,724	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,578	0	8,578	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,777	0	6,777	(Sch 4)
166		Medical Records - Total	6900	\$ 58,079	\$ 0	\$ 58,079	
167		CDPH Licensing Fees	6900	\$ 15,209	\$ 0	\$ 15,209	(Sch 6)
168		Professional Liability Insurance	6900	\$ 65,391	\$ 0	\$ 65,391	(Sch 6)
169		Quality Assurance Fees	6900	\$ 269,496	\$ 0	\$ 269,496	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 32,717	\$ 0	\$ 32,717	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,255	0	6,255	(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	\$ 38,972	\$ 0	\$ 38,972	
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		\$ 1,123,250	\$ 121,165	\$ 1,244,415	
200		Total		\$ 4,783,107	\$ 220,588	\$ 5,003,695	
210	0.24	Total Facility Group Health Insurance * (Rev)	6900			\$ 34,688	

* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST

Provider NPI:
1265687644

OSHPD Facility Number:
206190304

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

Line No.	Sub No.	TOTAL REV (Pages 1 & 2)	REVISION 1	REVISION 2	REVISION 3	REVISION	REVISION	REVISION	REVISION
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	0						
010	1	Housekeeping - Salaries and Wages	0						
010	2	Housekeeping - Fringe Benefits	0						
010	3	Housekeeping - Agency Staff	0						
010	4	Housekeeping - Other - Nonlabor	52		52				
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	1,162		1,162				
040	4	Property Taxes	24,382		24,382				
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	4,233		4,233				
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	8,813		8,813				
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	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						

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

Line No.	Sub No.	TOTAL REV (Pages 1 & 2)	REVISION 1	REVISION 2	REVISION 3	REVISION	REVISION	REVISION	REVISION	REVISION
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	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	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	60,781		60,781					
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 - WEST

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

Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	REVISION 1	REVISION 2	REVISION 3	REVISION	REVISION	REVISION	REVISION
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	121,165		143	121,022				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name				Fiscal Period				Provider NPI		Revisions
CENTINELA SKILLED NURSING AND WELLNESS CENTRE - WEST				JULY 1, 2010 THROUGH JUNE 30, 2011				1265687644		3
Report References							Explanation of Appeal Revisions	As Audited	Increase (Decrease)	As Revised
Audit Report			Revised Audit Report							
Rev. No.	Sch.	Line	Col.	Sch.	Line	Col.				
<u>REVISIONS TO AUDITED COSTS</u>										
1	8A-1	040	4	8A-1	040	4	Property Taxes APPEAL FINDING FOR ADJUSTMENT NO. 9 ON THE AUDIT REPORT. (Source: Report of Findings dated July 18, 2013, Hearing Issue No. 6 Case No. NF13-0611-495K-CH)	\$0	\$24,382	\$24,382
2	8A-1	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	\$25,220	\$52	\$25,272
	8A-1	035	4	8A-1	035	4	Leases and Rentals	326,135	1,162	327,297
	8A-1	065	4	8A-1	065	4	Dietary - Other - Nonlabor	179,809	4,233	184,042
	8A-1	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	63	8,813	8,876
	8A-1	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	24,253	60,781	85,034
	8A-1	165	4	8A-1	165	4	Administration - Other - Nonlabor APPEAL FINDING FOR ADJUSTMENT NO. 13 ON THE AUDIT REPORT. (Source: Report of Findings dated July 18, 2013, Hearing Issue No. 9 Case No. NF13-0611-495K-CH)	319,228	143	319,371 *
3	8A-1	165	4	8A-1	165	4	Administration - Other - Nonlabor APPEAL FINDING FOR ADJUSTMENT NO. 14 ON THE AUDIT REPORT. (Source: Report of Findings dated July 18, 2013, Hearing Issue No. 10 Case No. NF13-0611-495K-CH)	* \$319,371	\$121,022	\$440,393

*Balance carried forward from prior/to subsequent adjustments