

**REPORT
ON THE
RATE SETTING AUDIT**

**CENTINELA GRAND
PERRIS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1033431374**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Bina Matani
Auditor: Emmanuel K. Ngati**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

January 17, 2014

Administrator
Centinela Grand
2225 North Perris Boulevard
Perris, CA 92571

CENTINELA GRAND
NATIONAL PROVIDER IDENTIFIER (NPI) 1033431374
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$6,776, which resulted from Medi-Cal overpayments

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

Administrator
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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.

Administrator
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Naseer Chohan, Consultant
13347 Ventura Boulevard
Sherman Oaks, CA 91423

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CENTINELA GRAND

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1033431374

OSHPD Facility No.:
206331375

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,102,284	\$ 82.81
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 708,156	\$ 18.90
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 817,094	\$ 21.81
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 685,084	\$ 18.29
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 42,111	\$ 1.12
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 30,380	\$ 0.81
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 60,723	\$ 1.62
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 502,776	\$ 13.42
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 672,480	\$ 17.95
11	Cost of Routine Service/Audited Total Costs	\$ 6,735,986	\$ 6,621,089	\$ 176.74
12	Total Patient Days (Adj)	37,462	37,462	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 179.81	\$ 176.74	
14	Overpayments (Adj 17)	\$ 0	\$ (6,776)	
15	Medi-Cal Days (Adj 15)	34,875	33,999	
16	Medi-Cal Managed Care Days (Adj 16)		789	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CENTINELA GRAND

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1033431374

OSHPD Facility No.:
206331375

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
45	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
46	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
47	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
48	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
49	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
50	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
51	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
52	Total Patient Days (Adj)	0	0	
53	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
54	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
55	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
56	Total Patient Days (Adj)	0	0	
57	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
58	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
59	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
60	Total Patient Days (Adj)	0	0	
61	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
62	Overpayments (Adj)	\$ 0	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
CENTINELA GRAND

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1033431374

OSHPD Facility No.:
206331375

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 71,782	\$ 71,782		
160	Activities	116,716		\$ 116,716	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	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	2,913,786	71,782	116,716	3,102,284 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,102,284	\$ 71,782	\$ 116,716	\$ 3,102,284

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CENTINELA GRAND

NPI:
1033431374

OSHPD Facility Number:
206331375

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 70,797	\$ 70,797										
010	Housekeeping	125,384	250	\$ 125,634									
060	Laundry and Linen	81,435	2,061	3,670	\$ 87,166								
065	Dietary	320,944	9,972	17,759	0	\$ 348,675							
155	Social Services	N/A	677	1,205	0	0	\$ 1,881						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	7,669	13,657	0	0	0	0		\$ 21,325	\$ 21,325		
166	Medical Records	75,828	0	0	0	0	0	0		75,828		\$ 75,828	
170	Inservice Education - Nursing	51,055	0	0	0	0	0	0	\$ 51,055				
ANCILLARY SERVICES													
075	Patient Supplies		997	1,776	0	0	0	0	0	2,773	88	315	\$ 3,176
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	6	22	29
080	Physical Therapy		1,545	2,751	0	0	0	0	0	4,296	514	1,827	6,637
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	307	1,091	1,397
083	Speech Pathology		508	905	0	0	0	0	0	1,414	49	173	1,636
085	Pharmacy		301	536	0	0	0	0	0	837	310	1,102	2,250
090	Laboratory		0	0	0	0	0	0	0	0	33	116	148
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	55	196	251
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		46,254	82,373	87,166	348,675	1,881	0	51,055	617,404	19,920	70,831	708,156 *
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		563	1,003	0	0	0	0	0	1,566	43	154	1,764
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 725,443	\$ 70,797	\$ 125,634	\$ 87,166	\$ 348,675	\$ 1,881	\$ 0	\$ 51,055	\$ 628,290	\$ 21,325	\$ 75,828	\$ 725,443

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CENTINELA GRAND

NPI:
1033431374

OSHPD Facility Number:
206331375

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 179,625	\$ 179,625										
010	Housekeeping	32,645	635	\$ 33,280									
060	Laundry and Linen	17,572	5,229	972	\$ 23,773								
065	Dietary	312,319	25,301	4,704	0	\$ 342,324							
155	Social Services	14,164	1,716	319	0	0	\$ 16,200						
160	Activities	24,323	0	0	0	0	0	\$ 24,323					
165	Administration	N/A	19,457	3,618	0	0	0	0		\$ 23,074	\$ 23,074		
166	Medical Records	0	0	0	0	0	0	0		0		\$ 0	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ 0				
ANCILLARY SERVICES													
075	Patient Supplies	6,188	2,530	470	0	0	0	0	0	9,188	96	0	\$ 9,284
077	Specialized Support Surfaces	1,629	0	0	0	0	0	0	0	1,629	7	0	1,636
080	Physical Therapy	107,289	3,919	729	0	0	0	0	0	111,937	556	0	112,493
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	79,505	0	0	0	0	0	0	0	79,505	332	0	79,837
083	Speech Pathology	4,088	1,290	240	0	0	0	0	0	5,618	53	0	5,670
085	Pharmacy	75,318	764	142	0	0	0	0	0	76,224	335	0	76,560
090	Laboratory	8,426	0	0	0	0	0	0	0	8,426	35	0	8,461
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	14,294	0	0	0	0	0	0	0	14,294	60	0	14,354
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	249,745	117,356	21,820	23,773	342,324	16,200	24,323	0	795,540	21,554	0	817,094 *
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	1,804	1,429	266	0	0	0	0	0	3,498	47	0	3,545
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,128,934	\$ 179,625	\$ 33,280	\$ 23,773	\$ 342,324	\$ 16,200	\$ 24,323	\$ 0	\$ 1,105,860	\$ 23,074	\$ 0	\$ 1,128,934

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CENTINELA GRAND

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1033431374

OSHPD Facility Number:
206331375

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)	\$ 730,874	94%							
	Property Tax (line 40)	44,926	6%	\$ 775,800						
005	Plant Operations and Maintenance			7,973	\$ 7,973					
010	Housekeeping			2,714	28	\$ 2,743				
060	Laundry and Linen			22,351	232	80	\$ 22,663			
065	Dietary			108,151	1,123	388	0	\$ 109,661		
155	Social Services			7,337	76	26	0	0	\$ 7,440	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			83,170	864	298	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			10,815	112	39	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			16,753	174	60	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			5,514	57	20	0	0	0	0
085	Pharmacy			3,266	34	12	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			501,649	5,209	1,798	22,663	109,661	7,440	0
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			6,107	63	22	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 775,800	100%	\$ 775,800	\$ 7,973	\$ 2,743	\$ 22,663	\$ 109,661	\$ 7,440	\$ 0

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CENTINELA GRAND

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1033431374

OSHPD Facility Number:
206331375

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 94% Of Total	Property Tax 6% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 730,874	94%							
	Property Tax (line 40)	44,926	6%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 84,332	\$ 84,332				
166	Medical Records				0		\$ 0			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	10,966	350	0	\$ 11,316	\$ 10,661	\$ 655
077	Specialized Support Surfaces			0	0	25	0	25	23	1
080	Physical Therapy			0	16,987	2,032	0	19,019	17,918	1,101
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,213	0	1,213	1,143	70
083	Speech Pathology			0	5,591	193	0	5,783	5,448	335
085	Pharmacy			0	3,311	1,226	0	4,537	4,275	263
090	Laboratory			0	0	129	0	129	121	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	218	0	218	205	13
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			0	648,421	78,775	0	727,196	685,084	42,111
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	6,193	172	0	6,364	5,996	369
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 775,800	100%	\$ 0	\$ 691,468	\$ 84,332	\$ 0	\$ 775,800	\$ 730,874	\$ 44,926

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: CENTINELA GRAND NPI: 1033431374 OSHPD Facility Number: 206331375 Fiscal Period: JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 40% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 27,227												
055	Interest - Other	41,866												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	650,825												
	Total Costs Allocable as Administration	719,918	53%											
167	CDPH Licensing Fees	32,523	2%											
168	Professional Liability Insurance	65,007	5%											
169	Quality Assurance Fees	538,243	40%											
174	Caregiver Training	0	0%											
	Total	1,355,691	100%						\$ 1,355,691					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 2,773	\$ 9,188	\$ 10,966	\$ 22,928	5,623	\$ 2,986	\$ 135	\$ 270	\$ 2,232	\$ 0
077	Specialized Support Surfaces			0	0	1,629	0	1,629	400	212	10	19	159	0
080	Physical Therapy			0	4,296	111,937	16,987	133,219	32,671	17,350	784	1,567	12,971	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	79,505	0	79,505	19,498	10,354	468	935	7,741	0
083	Speech Pathology			0	1,414	5,618	5,591	12,622	3,095	1,644	74	148	1,229	0
085	Pharmacy			0	837	76,224	3,311	80,373	19,711	10,467	473	945	7,826	0
090	Laboratory			0	0	8,426	0	8,426	2,066	1,097	50	99	820	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	14,294	0	14,294	3,506	1,862	84	168	1,392	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			3,102,284	617,404	795,540	648,421	5,163,649	1,266,360	672,480	30,380	60,723	502,776	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	1,566	3,498	6,193	11,257	2,761	1,466	66	132	1,096	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,355,691		\$ 3,102,284	\$ 628,290	\$ 1,105,860	\$ 691,468	\$ 5,527,902	\$ 1,355,691					
	Total Administrative Costs							\$ 1,355,691		\$ 719,918	\$ 32,523	\$ 65,007	\$ 538,243	\$ 0
	Unit Cost Multiplier							0.24524514						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 97,153	\$ 23,074	\$ 84,332	\$ 204,559						
	TOTAL FACILITY COSTS							\$ 7,088,152						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CENTINELA GRANDNPI:
1033431374OSHPD Facility Number:
206331375Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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)
					(Adj 13)	(Adj 14)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	188									
010	Housekeeping	64	64								
060	Laundry and Linen	527	527	527							
065	Dietary	2,550	2,550	2,550							
155	Social Services	173	173	173							
160	Activities										
165	Administration	1,961	1,961	1,961							
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	255	255	255						22,928	22,928
077	Specialized Support Surfaces									1,629	1,629
080	Physical Therapy	395	395	395						133,219	133,219
081	Respiratory Therapy									0	0
082	Occupational Therapy									79,505	79,505
083	Speech Pathology	130	130	130						12,622	12,622
085	Pharmacy	77	77	77						80,373	80,373
090	Laboratory									8,426	8,426
095	Home Health Services									0	0
100	Other Ancillary Services									14,294	14,294
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,828	11,828	11,828	374,620	112,386	3,163,531	3,163,531	3,163,531	5,163,649	5,163,649
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	144	144	144						11,257	11,257
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	18,292	18,104	18,040	374,620	112,386	3,163,531	3,163,531	3,163,531	5,527,902	5,527,902
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 71,782	\$ 116,716			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.022690468	0.036894217			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 70,797	\$ 125,634	\$ 87,166	\$ 348,675	\$ 1,881	\$ -	\$ 51,055	\$ 21,325	\$ 75,828
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.91057225	6.96420602	0.23267847	3.10247437	0.00059470	0.00000000	0.01613861	0.00385778	0.01371732
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 179,625	\$ 33,280	\$ 23,773	\$ 342,324	\$ 16,200	\$ 24,323	\$ -	\$ 23,074	\$ -
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.92184048	1.84478924	0.06345901	3.04596574	0.00512074	0.00768856	0.00000000	0.00417416	0.00000000
	TOTAL CAPITAL COSTS - SCH. 5	\$ 775,800	\$ 7,973	\$ 2,743	\$ 22,663	\$ 109,661	\$ 7,440	\$ -	\$ -	\$ 84,332	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	42.41198338	0.44042493	0.15202628	0.06049687	0.97575595	0.00235173	0.00000000	0.00000000	0.01525564	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTINELA GRAND

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1033431374

OSHPD Facility Number:
206331375

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	\$ 56,668	\$ 0	\$ 56,668	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,129	0	14,129	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	179,625	0	179,625	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 250,422	\$ 0	\$ 250,422	
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	125,384	0	125,384	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	32,645	0	32,645	(Sch 4)
010		Housekeeping - Total	6300	\$ 158,029	\$ 0	\$ 158,029	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	5,171	0	5,171	(Sch 5)
025		Depreciation: Equipment	7140	2,007	0	2,007	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	65,446	0	65,446	(Sch 5)
035		Leases and Rentals	7200	639,999	18,251	658,250	(Sch 5)
040		Property Taxes	7300	44,926	0	44,926	(Sch 5)
045		Property Insurance	7400	27,227	0	27,227	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	99,499	(57,633)	41,866	(Sch 6)
057		Subtotal 005 - 055		\$ 1,292,726	\$ (39,382)	\$ 1,253,344	
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	81,435	0	81,435	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,948	(5,376)	17,572	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 104,383	\$ (5,376)	\$ 99,007	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 249,171	\$ 0	\$ 249,171	(Sch 3)
065	.20-.39	Fringe Benefits	6500	71,773	0	71,773	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	314,246	(1,927)	312,319	(Sch 4)
065		Dietary - Total	6500	\$ 635,190	\$ (1,927)	\$ 633,263	
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	6,188	0	6,188	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,188	\$ 0	\$ 6,188	
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	1,629	0	1,629	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 1,629	\$ 0	\$ 1,629	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTINELA GRAND

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1033431374

OSHPD Facility Number:
206331375

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$	0	\$ 0 (Sch 2)
080	.20-.39	Fringe Benefits	8200			0	0 (Sch 2)
080	.79	Agency Staff	8200			0	0 (Sch 2)
080	.40-.99	Other - Nonlabor	8200	107,289		0	107,289 (Sch 4)
080		Physical Therapy - Total	8200	\$ 107,289	\$	0	\$ 107,289
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$	0	\$ 0 (Sch 2)
081	.20-.39	Fringe Benefits	8220			0	0 (Sch 2)
081	.79	Agency Staff	8220			0	0 (Sch 2)
081	.40-.99	Other - Nonlabor	8220			0	0 (Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$	0	\$ 0
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$	0	\$ 0 (Sch 2)
082	.20-.39	Fringe Benefits	8250			0	0 (Sch 2)
082	.79	Agency Staff	8250			0	0 (Sch 2)
082	.40-.99	Other - Nonlabor	8250	79,505		0	79,505 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 79,505	\$	0	\$ 79,505
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$	0	\$ 0 (Sch 2)
083	.20-.39	Fringe Benefits	8280			0	0 (Sch 2)
083	.79	Agency Staff	8280			0	0 (Sch 2)
083	.40-.99	Other - Nonlabor	8280	4,088		0	4,088 (Sch 4)
083		Speech Pathology - Total	8280	\$ 4,088	\$	0	\$ 4,088
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	65,803	9,515		75,318 (Sch 4)
085		Pharmacy - Total	8300	\$ 65,803	\$ 9,515	\$	75,318
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	8,426		0	8,426 (Sch 4)
090		Laboratory - Total	8400	\$ 8,426	\$	0	\$ 8,426
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	14,294		0	14,294 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 14,294	\$	0	\$ 14,294

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTINELA GRAND

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1033431374

OSHPD Facility Number:
206331375

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		\$ 287,222	\$ 9,515	\$ 296,737	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,305,121	\$ (29,010)	\$ 2,276,111	(Sch 2)
105	.20-.39	Fringe Benefits	6110	645,802	(8,127)	637,675	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	287,903	(38,158)	249,745	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,238,826	\$ (75,295)	\$ 3,163,531	
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 GRAND

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1033431374

OSHPD Facility Number:
206331375

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	1,804	0	1,804
140		Beauty and Barber - Total	8900	\$ 1,804	\$ 0	\$ 1,804
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		\$ 3,240,630	\$ (75,295)	\$ 3,165,335
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 56,046	\$ 0	\$ 56,046
155	.20-.39	Fringe Benefits	6600	15,736	0	15,736
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	14,164	0	14,164
155		Social Services - Total	6600	\$ 85,946	\$ 0	\$ 85,946

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTINELA GRAND

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1033431374

OSHPD Facility Number:
206331375

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	\$ 88,572	\$ 0	\$ 88,572	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,144	0	28,144	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	24,323	0	24,323	(Sch 4)
160		Activities - Total	6700	\$ 141,039	\$ 0	\$ 141,039	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 199,149	\$ 29,010	\$ 228,159	(Sch 6)
165	.20-.39	Fringe Benefits	6900	96,641	8,127	104,768	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	372,446	(54,548)	317,898	(Sch 6)
165		Administration - Total	6900	\$ 668,236	\$ (17,411)	\$ 650,825	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 68,311	\$ 0	\$ 68,311	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,517	0	7,517	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 75,828	\$ 0	\$ 75,828	
167		CDPH Licensing Fees	6900	\$ 32,523	\$ 0	\$ 32,523	(Sch 6)
168		Professional Liability Insurance	6900	\$ 65,007	\$ 0	\$ 65,007	(Sch 6)
169		Quality Assurance Fees	6900	\$ 538,243	\$ 0	\$ 538,243	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 38,649	\$ 0	\$ 38,649	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,406	0	12,406	(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	\$ 51,055	\$ 0	\$ 51,055	
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		\$ 1,657,877	\$ (17,411)	\$ 1,640,466	
200		Total		\$ 7,218,028	\$ (129,876)	\$ 7,088,152	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 136,373
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		NPI		Adjustments	
CENTINELA GRAND							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1033431374		17	
Report References							Explanation of Audit Adjustments					
Cost Report			Audit Report									As Reported
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$136,373	\$136,373

Provider Name							Fiscal Period	NPI	Adjustments		
CENTINELA GRAND							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1033431374	17		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$639,999	\$18,251	\$658,250	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	22,948	(5,376)	17,572	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	314,246	(1,927)	312,319	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	287,903	(6,143)	281,760 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	372,446	(4,805)	367,641 *	
							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				
3	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$65,803	\$9,515	\$75,318	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 281,760	(9,515)	272,245 *	
							To reclassify pharmacy expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				
4	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,305,121	(\$29,010)	\$2,276,111	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	645,802	(8,127)	637,675	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	199,149	29,010	228,159	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	96,641	8,127	104,768	
							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				

Provider Name							Fiscal Period	NPI	Adjustments		
CENTINELA GRAND							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1033431374	17		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	\$272,245	(\$20,500)	\$251,745 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	367,641	20,500	388,141 *
							To reclassify medical director fees to Administration cost center. 42 CFR 483.75(2)(i), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000(b)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
CENTINELA GRAND							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1033431374	17		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
6	10.5	055	4	8A-1	055	4	Interest - Other To eliminate interest expense paid to a related party. 42 CFR 413.153 and 413.17 CMS Pub. 15-1, Sections 218, 218.1,1004 and 1005	\$99,499	(\$57,633)	\$41,866	
7	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate physicians service fees not included in the routine rate. CCR, Title 22, Section 51511(c)	* \$251,745	(\$2,000)	\$249,745	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$388,141			
8							To include the provider's abatement of miscellaneous revenue adjustment against the related costs. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328		(\$64,854)		
9							To adjust Premium Billing Service expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306		(1,750)		
10							To eliminate purchased services expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		(894)		
11							To eliminate professional accounting fees due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)		<u>(2,180)</u> (\$69,678)	\$318,463 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
CENTINELA GRAND							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1033431374	17		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate Allscripts expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code, Section 14124.2(b)	*	\$318,463	(\$565)	\$317,898

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
CENTINELA GRAND							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1033431374	17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
13	10.7	105	4	7	105	Laundry and Linen (Pounds of Laundry)	104,383	270,237	374,620	
	10.7	175	4	7	N/A	Total Statistics - Pounds of Laundry	104,383	270,237	374,620	
To adjust the actual cost used as statistics on page 10.7 to agree with the reported statistics on page 11.1. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
14	10.7	105	5	7	105	Dietary (Meals Served)	615,190	(502,804)	112,386	
	10.7	175	5	7	N/A	Total Statistics - Meals Served	615,190	(502,804)	112,386	
To adjust the actual cost used as statistics on page 10.7 to agree with the reported statistics on page 11.1. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
CENTINELA GRAND							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1033431374	17	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
15	4.1	5	2	1	15		Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through September 20, 2013 Report Date: September 26, 2013 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 51511	34,875	(876)	33,999
16	Not ReporteG			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	789	789

Provider Name							Fiscal Period		NPI		Adjustments		
CENTINELA GRAND							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1033431374		17		
Report References							Explanation of Audit Adjustments						
Cost Report			Audit Report									As Reported	Increase (Decrease)
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No							
<u>ADJUSTMENT TO OTHER MATTERS</u>													
17	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1				\$0	\$6,776	\$6,776