

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Clara Yau**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

November 18, 2013

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

CENTURY SKILLED NURSING CARE
NATIONAL PROVIDER IDENTIFIER: 1902022114
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

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

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified
Enclosure

Armando Yu
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cc: Tiffany Karlin
Director of Health Care
Accurate Business Results
4541 East Anaheim Street
Long Beach, CA 90804

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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CENTURY SKILLED NURSING CARE

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

NPI:
1902022114

OSHPD Facility No.:
206190106

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	2,062,429	\$	74.04
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	758,127	\$	27.21
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	621,842	\$	22.32
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	144,156	\$	5.17
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	0	\$	0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	25,727	\$	0.92
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	91,937	\$	3.30
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	363,980	\$	13.07
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	395,452	\$	14.20
11	Cost of Routine Service/Audited Total Costs	\$	4,464,246	\$	4,463,649	\$	160.23
12	Total Patient Days (Adj)		27,857		27,857		
13	Cost Per Patient Day (Cost Divided by Days)	\$	160.26	\$	160.23		
14	Overpayments (Adj)	\$		\$	0		
15	Medi-Cal Days (Adj 7)		24,176		23,500		
16	Medi-Cal Managed Care Days (Adj 8)				215		

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:
CENTURY SKILLED NURSING CARE

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

NPI:
1902022114

OSHPD Facility No.:
206190106

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:
CENTURY SKILLED NURSING CARE

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

NPI:
1902022114

OSHPD Facility No.:
206190106

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	\$ 44,572	\$ 44,572		
160	Activities	50,776		\$ 50,776	
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	1,967,081	44,572	50,776	2,062,429 *
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	\$ 2,062,429	\$ 44,572	\$ 50,776	\$ 2,062,429

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CENTURY SKILLED NURSING CARE

NPI:
1902022114

OSHPD Facility Number:
206190106

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

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	\$ 165,330	\$ 165,330										
010	Housekeeping	129,999	208	\$ 130,207									
060	Laundry and Linen	19,965	10,919	8,610	\$ 39,494								
065	Dietary	237,351	14,026	11,060	0	\$ 262,438							
155	Social Services	N/A	661	521	0	0	\$ 1,183						
160	Activities	N/A	5,393	4,253	0	0	0	\$ 9,646					
165	Administration	N/A	19,504	15,380	0	0	0	0		\$ 34,885	\$ 34,885		
166	Medical Records	158,745	1,795	1,415	0	0	0	0		161,955		\$ 161,955	
170	Inservice Education - Nursing	87,071	699	551	0	0	0	0	\$ 88,321				
ANCILLARY SERVICES													
075	Patient Supplies		1,266	998	0	0	0	0	0	2,264	350	1,626	\$ 4,240
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,135	1,683	0	0	0	0	0	3,818	1,340	6,222	11,380
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,135	1,683	0	0	0	0	0	3,818	732	3,401	7,951
083	Speech Pathology		2,135	1,683	0	0	0	0	0	3,818	128	595	4,541
085	Pharmacy		0	0	0	0	0	0	0	0	1,379	6,403	7,782
090	Laboratory		0	0	0	0	0	0	0	0	249	1,155	1,403
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	145	671	816
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		103,378	81,519	39,494	262,438	1,183	9,646	88,321	585,978	30,509	141,639	758,127
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		1,077	849	0	0	0	0	0	1,926	52	243	2,221
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 798,461	\$ 165,330	\$ 130,207	\$ 39,494	\$ 262,438	\$ 1,183	\$ 9,646	\$ 88,321	\$ 601,622	\$ 34,885	\$ 161,955	\$ 798,461

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CENTURY SKILLED NURSING CARE

NPI:
1902022114

OSHPD Facility Number:
206190106

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	\$ 161,456	\$ 161,456										
010	Housekeeping	15,861	203	\$ 16,064									
060	Laundry and Linen	16,886	10,663	1,062	\$ 28,611								
065	Dietary	163,148	13,698	1,365	0	\$ 178,210							
155	Social Services	960	646	64	0	0	\$ 1,670						
160	Activities	4,901	5,267	525	0	0	0	\$ 10,693					
165	Administration	N/A	19,047	1,897	0	0	0	0		\$ 20,945	\$ 20,945		
166	Medical Records	0	1,753	175	0	0	0	0		1,927		\$ 1,927	
170	Inservice Education - Nursing	1,384	683	68	0	0	0	0	\$ 2,135				
ANCILLARY SERVICES													
075	Patient Supplies	33,954	1,236	123	0	0	0	0	0	35,313	210	19	\$ 35,543
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	140,229	2,085	208	0	0	0	0	0	142,521	805	74	143,400
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	72,963	2,085	208	0	0	0	0	0	75,255	440	40	75,736
083	Speech Pathology	6,075	2,085	208	0	0	0	0	0	8,367	77	7	8,451
085	Pharmacy	152,651	0	0	0	0	0	0	0	152,651	828	76	153,555
090	Laboratory	27,531	0	0	0	0	0	0	0	27,531	149	14	27,694
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	16,006	0	0	0	0	0	0	0	16,006	87	8	16,101
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	269,507	100,956	10,057	28,611	178,210	1,670	10,693	2,135	601,839	18,318	1,685	621,842 *
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	1,705	1,052	105	0	0	0	0	0	2,861	31	3	2,896
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,085,217	\$ 161,456	\$ 16,064	\$ 28,611	\$ 178,210	\$ 1,670	\$ 10,693	\$ 2,135	\$ 1,062,345	\$ 20,945	\$ 1,927	\$ 1,085,217

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CENTURY SKILLED NURSING CARE

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

NPI:
1902022114

OSHPD Facility Number:
206190106

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 154,865	100%							
	Property Tax (line 40)	0	0%	\$ 154,865						
005	Plant Operations and Maintenance			897	\$ 897					
010	Housekeeping			194	1	\$ 195				
060	Laundry and Linen			10,168	59	13	\$ 10,240			
065	Dietary			13,062	76	17	0	\$ 13,155		
155	Social Services			616	4	1	0	0	\$ 620	
160	Activities			5,023	29	6	0	0	0	\$ 5,058
165	Administration			18,164	106	23	0	0	0	0
166	Medical Records			1,671	10	2	0	0	0	0
170	Inservice Education - Nursing			651	4	1	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,179	7	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,988	12	3	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,988	12	3	0	0	0	0
083	Speech Pathology			1,988	12	3	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			96,274	561	122	10,240	13,155	620	5,058
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,003	6	1	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 154,865	100%	\$ 154,865	\$ 897	\$ 195	\$ 10,240	\$ 13,155	\$ 620	\$ 5,058

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CENTURY SKILLED NURSING CARE

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

NPI:
1902022114

OSHPD Facility Number:
206190106

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 100% Of Total	Property Tax 0% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 154,865	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 18,293	\$ 18,293				
166	Medical Records				1,683		\$ 1,683			
170	Inservice Education - Nursing			\$ 656						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,187	184	17	\$ 1,388	\$ 1,388	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,002	703	65	2,769	2,769	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,002	384	35	2,421	2,421	0
083	Speech Pathology			0	2,002	67	6	2,075	2,075	0
085	Pharmacy			0	0	723	67	790	790	0
090	Laboratory			0	0	130	12	142	142	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	76	7	83	83	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			656	126,686	15,998	1,472	144,156	144,156	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			0	1,010	27	3	1,040	1,040	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 154,865	100%	\$ 656	\$ 134,889	\$ 18,293	\$ 1,683	\$ 154,865	\$ 154,865	\$ 0

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CENTURY SKILLED NURSING CARE

NPI:
1902022114

OSHPD Facility Number:
206190106

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. 45% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 10% of Total	Quality Assur. Fees 41% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 0												
055	Interest - Other	1,431												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	450,741												
	Total Costs Allocable as Administration	452,172	45%											
167	CDPH Licensing Fees	29,417	3%											
168	Professional Liability Insurance	105,123	10%											
169	Quality Assurance Fees	416,185	41%											
174	Caregiver Training	0	0%											
	Total	1,002,897	100%						\$ 1,002,897					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 2,264	\$ 35,313	\$ 1,187	\$ 38,764	10,068	\$ 4,539	\$ 295	\$ 1,055	\$ 4,178	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	3,818	142,521	2,002	148,341	38,529	17,371	1,130	4,039	15,989	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	3,818	75,255	2,002	81,075	21,058	9,494	618	2,207	8,739	0
083	Speech Pathology			0	3,818	8,367	2,002	14,187	3,685	1,661	108	386	1,529	0
085	Pharmacy			0	0	152,651	0	152,651	39,648	17,876	1,163	4,156	16,453	0
090	Laboratory			0	0	27,531	0	27,531	7,151	3,224	210	750	2,967	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	16,006	0	16,006	4,157	1,874	122	436	1,725	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,062,429	585,978	601,839	126,686	3,376,932	877,095	395,452	25,727	91,937	363,980	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	1,926	2,861	1,010	5,797	1,506	679	44	158	625	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,002,897		\$ 2,062,429	\$ 601,622	\$ 1,062,345	\$ 134,889	\$ 3,861,284	\$ 1,002,897					
	Total Administrative Costs							\$ 1,002,897		\$ 452,172	\$ 29,417	\$ 105,123	\$ 416,185	\$ 0
	Unit Cost Multiplier							0.25973145						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 196,839	\$ 22,872	\$ 19,976	\$ 239,688							
	TOTAL FACILITY COSTS							\$ 5,103,869						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CENTURY SKILLED NURSING CARE

NPI:
1902022114

OSHPD Facility Number:
206190106

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 6)	Plant Ops (SQ FT) 5 (Adj 6)	Hskpng (SQ FT) 10 (Adj 6)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	102									
010	Housekeeping	22	22								
060	Laundry and Linen	1,156	1,156	1,156							
065	Dietary	1,485	1,485	1,485							
155	Social Services	70	70	70							
160	Activities	571	571	571							
165	Administration	2,065	2,065	2,065							
166	Medical Records	190	190	190							
170	Inservice Education - Nursing	74	74	74							
	ANCILLARY SERVICES										
075	Patient Supplies	134	134	134						38,764	38,764
077	Specialized Support Surfaces									0	0
080	Physical Therapy	226	226	226						148,341	148,341
081	Respiratory Therapy									0	0
082	Occupational Therapy	226	226	226						81,075	81,075
083	Speech Pathology	226	226	226						14,187	14,187
085	Pharmacy									152,651	152,651
090	Laboratory									27,531	27,531
095	Home Health Services									0	0
100	Other Ancillary Services									16,006	16,006
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,945	10,945	10,945	136,890	82,134	2,236,588	2,236,588	2,236,588	3,376,932	3,376,932
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	114	114	114						5,797	5,797
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,606	17,504	17,482	136,890	82,134	2,236,588	2,236,588	2,236,588	3,861,284	3,861,284
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 44,572 0.01992857	\$ 50,776 0.022702438			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 165,330 9.44526965	\$ 130,207 7.44804919	\$ 39,494 0.28850666	\$ 262,438 3.19523679	\$ 1,183 0.00052872	\$ 9,646 0.00431286	\$ 88,321 0.03948922	\$ 34,885 0.00903448	\$ 161,955 0.04194323
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 161,456 9.22394881	\$ 16,064 0.91888382	\$ 28,611 0.20900807	\$ 178,210 2.16974830	\$ 1,670 0.00074667	\$ 10,693 0.00478075	\$ 2,135 0.00095439	\$ 20,945 0.00542435	\$ 1,927 0.00049909
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 154,865 8.79614904	\$ 897 0.05125727	\$ 195 0.01113391	\$ 10,240 0.07480804	\$ 13,155 0.16016427	\$ 620 0.00027725	\$ 5,058 0.00226158	\$ 656 0.00029310	\$ 18,293 0.00473751	\$ 1,683 0.00043590

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTURY SKILLED NURSING CARE

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

NPI:
1902022114

OSHPD Facility Number:
206190106

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 135,405	\$ 0	\$ 135,405	(Sch 3)
005	.20-.39	Fringe Benefits	6200	47,401	(17,476)	29,925	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	161,756	(300)	161,456	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 344,562	\$ (17,776)	\$ 326,786	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 106,736	\$ 0	\$ 106,736	(Sch 3)
010	.20-.39	Fringe Benefits	6300	32,597	(9,334)	23,263	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,861	0	15,861	(Sch 4)
010		Housekeeping - Total	6300	\$ 155,194	\$ (9,334)	\$ 145,860	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,237	0	4,237	(Sch 5)
025		Depreciation: Equipment	7140	11,247	0	11,247	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	2,253	35,453	37,706	(Sch 5)
040		Property Taxes	7300		0	0	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	101,675	0	101,675	(Sch 5)
055		Interest - Other	7600	1,431	0	1,431	(Sch 6)
057		Subtotal 005 - 055		\$ 620,599	\$ 8,343	\$ 628,942	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 16,526	\$ 0	\$ 16,526	(Sch 3)
060	.20-.39	Fringe Benefits	6400	2,451	988	3,439	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,886	0	16,886	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 35,863	\$ 988	\$ 36,851	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 196,859	\$ 0	\$ 196,859	(Sch 3)
065	.20-.39	Fringe Benefits	6500	41,991	(1,499)	40,492	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	163,148	0	163,148	(Sch 4)
065		Dietary - Total	6500	\$ 401,998	\$ (1,499)	\$ 400,499	
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	34,282	(328)	33,954	(Sch 4)
075		Patient Supplies - Total	8100	\$ 34,282	\$ (328)	\$ 33,954	
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		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTURY SKILLED NURSING CARE

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

NPI:
1902022114

OSHPD Facility Number:
206190106

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	140,229	0	140,229	(Sch 4)
080		Physical Therapy - Total	8200	\$ 140,229	\$ 0	\$ 140,229	
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	72,963	0	72,963	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 72,963	\$ 0	\$ 72,963	
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	6,075	0	6,075	(Sch 4)
083		Speech Pathology - Total	8280	\$ 6,075	\$ 0	\$ 6,075	
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	152,651	0	152,651	(Sch 4)
085		Pharmacy - Total	8300	\$ 152,651	\$ 0	\$ 152,651	
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	27,531	0	27,531	(Sch 4)
090		Laboratory - Total	8400	\$ 27,531	\$ 0	\$ 27,531	
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	16,006	0	16,006	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 16,006	\$ 0	\$ 16,006	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTURY SKILLED NURSING CARE

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

NPI:
1902022114

OSHPD Facility Number:
206190106

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 449,737	\$ (328)	\$ 449,409	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,598,979	\$ 0	\$ 1,598,979	(Sch 2)
105	.20-.39	Fringe Benefits	6110	364,322	3,780	368,102	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	298,061	(28,554)	269,507	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,261,362	\$ (24,774)	\$ 2,236,588	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTURY SKILLED NURSING CARE

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

NPI:
1902022114

OSHPD Facility Number:
206190106

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,705	0	1,705	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,705	\$ 0	\$ 1,705	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	
146		Subtotal 105 - 145		\$ 2,263,067	\$ (24,774)	\$ 2,238,293	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 35,753	\$ 0	\$ 35,753	(Sch 2)
155	.20-.39	Fringe Benefits	6600	7,399	1,420	8,819	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	960	0	960	(Sch 4)
155		Social Services - Total	6600	\$ 44,112	\$ 1,420	\$ 45,532	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CENTURY SKILLED NURSING CARE

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

NPI:
1902022114

OSHPD Facility Number:
206190106

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 45,061	\$ 0	\$ 45,061	(Sch 2)
160	.20-.39	Fringe Benefits	6700	4,361	1,354	5,715	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,901	0	4,901	(Sch 4)
160		Activities - Total	6700	\$ 54,323	\$ 1,354	\$ 55,677	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 250,521	\$ (82,189)	\$ 168,332	(Sch 6)
165	.20-.39	Fringe Benefits	6900	57,455	(10,210)	47,245	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	238,022	(2,858)	235,164	(Sch 6)
165		Administration - Total	6900	\$ 545,998	\$ (95,257)	\$ 450,741	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 41,766	\$ 82,189	\$ 123,955	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,812	21,978	34,790	(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	\$ 54,578	\$ 104,167	\$ 158,745	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 108,536	\$ (3,413)	\$ 105,123	(Sch 6)
169		Quality Assurance Fees	6900	\$ 416,185	\$ 0	\$ 416,185	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,998	\$ 0	\$ 68,998	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,295	2,778	18,073	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,384	0	1,384	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 85,677	\$ 2,778	\$ 88,455	
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		\$ 1,338,826	\$ 11,049	\$ 1,349,875	
200		Total		\$ 5,110,090	\$ (6,221)	\$ 5,103,869	
210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 46,038	

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

Provider Name:
CENTURY SKILLED NURSING CARE

NPI:
1902022114

OSHPD Facility Number:
206190106 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(17,476)			(17,476)				
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(300)	(300)						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	(9,334)			(9,334)				
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	35,453	35,453						
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	988			988				
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	(1,499)			(1,499)				
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	(328)	(328)						
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							

Provider Name							Fiscal Period	NPI	Adjustments	
CENTURY SKILLED NURSING CARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1902022114	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210		Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$46,038	\$46,038

Provider Name							Fiscal Period	NPI	Adjustments	
CENTURY SKILLED NURSING CARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1902022114	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$161,756	(\$300)	\$161,456
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	34,282	(328)	33,954
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	298,061	(28,554)	269,507
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	238,022	(6,271)	231,751 *
	10.5	035	4	8A-1	035	4	Leases and Rentals	2,253	35,453	37,706
							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	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$231,751	\$3,413	\$235,164
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	108,536	(3,413)	105,123
							To reclassify taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
CENTURY SKILLED NURSING CARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1902022114	8	
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>										
4	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$250,521	(\$82,189)	\$168,332
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	57,455	(14,568)	42,887 *
	10.5	166	1	8A-1	166	1	Medical Records - Salaries and Wages	41,766	82,189	123,955
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	12,812	14,568	27,380 *
							To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
5	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$47,401	(\$17,476)	\$29,925
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	32,597	(9,334)	23,263
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	2,451	988	3,439
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	41,991	(1,499)	40,492
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	364,322	3,780	368,102
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	7,399	1,420	8,819
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	4,361	1,354	5,715
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 42,887	4,358	47,245
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	* 27,380	7,410	34,790
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	15,295	2,778	18,073
							To adjust the reported workers' compensation expense to agree with the audited allocation and to agree with expense applicable to the audit period. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
CENTURY SKILLED NURSING CARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1902022114	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED STATISTICS</u>										
6	10.7	005	1	7	005	Plant Operations and Maintenance (Square Feet)	688	(586)	102	
	10.7	010	1,2	7	010	Housekeeping	54	(32)	22	
	10.7	065	1,2,3	7	065	Dietary	961	524	1,485	
	10.7	075	1,2,3	7	075	Patient Supplies	64	70	134	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	10,106	839	10,945	
	10.7	155	1,2,3	7	155	Social Services	1,040	(970)	70	
	10.7	160	1,2,3	7	160	Activities	0	571	571	
	10.7	165	1,2,3	7	165	Administration	905	1,160	2,065	
	10.7	166	1,2,3	7	166	Medical Records	340	(150)	190	
	10.7	170	1,2,3	7	170	Inservice Education - Nursing	0	74	74	
	10.7	175	1	7	N/A	Total - Square Feet	16,106	1,500	17,606	
	10.7	175	2	7	N/A	Total - Square Feet	15,418	2,086	17,504	
	10.7	175	3	7	N/A	Total - Square Feet	15,364	2,118	17,482	
To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	NPI	Adjustments	
CENTURY SKILLED NURSING CARE							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1902022114	8	
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>										
7	4.1	5	2	1	15		Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through July 31, 2013 Report Date: August 15, 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 51541	24,176	(676)	23,500
8	Not Reported			1	16		Medi-Cal Managed Care Days 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	215	215