

**REPORT
ON THE
RATE SETTING AUDIT**

**SUNNY VIEW CARE CENTER
ALHAMBRA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1730483058**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Gertrude Lake
Auditor: Lisa Ni**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 14, 2013

Dahlia Jimenez
Business Manager
Sunny View Care Center
1428 South Marengo Avenue
Alhambra, CA 91803

SUNNY VIEW CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1730483058
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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, patient days, and use of share of cost 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 \$6,917, 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.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SUNNY VIEW CARE CENTER

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

Provider NPI:
1730483058

OSHPD Facility No.:
206190386

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	\$ 3,607,970	\$ 103.18
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,368,181	\$ 39.13
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 898,215	\$ 25.69
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 287,475	\$ 8.22
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 43,119	\$ 1.23
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,285	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 20,230	\$ 0.58
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 370,786	\$ 10.60
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 711,399	\$ 20.34
11	Cost of Routine Service/Audited Total Costs	\$ 7,531,185	\$ 7,327,660	\$ 209.56
12	Total Patient Days (Adj)	34,967	34,967	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 215.38	\$ 209.56	
14	Overpayments (Adj 31, 32)	\$ 0	\$ 6,917	
15	Medi-Cal Days (Adj 30)	21,708	21,748	
16	Medi-Cal Managed Care Days (Adj)		0	
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	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SUNNY VIEW CARE CENTER

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

Provider NPI:
1730483058

OSHPD Facility No.:
206190386

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
SUNNY VIEW CARE CENTER

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

Provider NPI:
1730483058

OSHPD Facility No.:
206190386

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 65,163	\$ 65,163		
160	Activities	119,867		\$ 119,867	
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	449,837	0	0	449,837
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	331,079	0	0	331,079
083	Speech Pathology	83,994	0	0	83,994
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	3,422,940	65,163	119,867	3,607,970
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	\$ 4,472,880	\$ 65,163	\$ 119,867	\$ 4,472,880

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SUNNY VIEW CARE CENTER

Provider NPI:
1730483058

OSHPD Facility Number:
206190386

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 105,490	\$ 105,490										
010	Housekeeping	200,786	508	\$ 201,294									
060	Laundry and Linen	152,023	1,946	3,731	\$ 157,700								
065	Dietary	751,295	10,180	19,520	0	\$ 780,995							
155	Social Services	N/A	3,067	5,881	0	0	\$ 8,948						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,416	4,632	0	0	0	0		\$ 7,047	\$ 7,047		
166	Medical Records	135,841	2,934	5,625	0	0	0	0		144,400		\$ 144,400	
170	Inservice Education - Nursing	72,337	825	1,582	0	0	0	0	\$ 74,744				
ANCILLARY SERVICES													
075	Patient Supplies		740	1,419	0	0	0	0	0	2,160	155	3,173	\$ 5,487
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,024	3,881	0	0	0	0	0	5,905	445	9,109	15,459
081	Respiratory Therapy		0	0	0	0	0	0	0	0	10	195	204
082	Occupational Therapy		254	487	0	0	0	0	0	740	315	6,457	7,513
083	Speech Pathology		1,669	3,200	0	0	0	0	0	4,869	96	1,959	6,923
085	Pharmacy		846	1,622	0	0	0	0	0	2,468	228	4,678	7,375
090	Laboratory		0	0	0	0	0	0	0	0	39	797	836
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		423	811	0	0	0	0	0	1,234	35	721	1,991
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		76,442	146,571	157,700	780,995	8,948	0	74,744	1,245,400	5,713	117,068	1,368,181
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		1,216	2,332	0	0	0	0	0	3,548	12	243	3,803
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,417,772	\$ 105,490	\$ 201,294	\$ 157,700	\$ 780,995	\$ 8,948	\$ -	\$ 74,744	\$ 1,266,325	\$ 7,047	\$ 144,400	\$ 1,417,772

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SUNNY VIEW CARE CENTER

Provider NPI:
1730483058

OSHPD Facility Number:
206190386

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 381,394	\$ 381,394										
010	Housekeeping	38,020	1,835	\$ 39,855									
060	Laundry and Linen	56,210	7,036	739	\$ 63,984								
065	Dietary	351,054	36,806	3,865	0	\$ 391,725							
155	Social Services	2,905	11,089	1,164	0	0	\$ 15,158						
160	Activities	23,409	0	0	0	0	0	\$ 23,409					
165	Administration	N/A	8,733	917	0	0	0	0		\$ 9,650	\$ 9,650		
166	Medical Records	0	10,607	1,114	0	0	0	0		11,721		\$ 11,721	
170	Inservice Education - Nursing	1,987	2,982	313	0	0	0	0	\$ 5,283				
ANCILLARY SERVICES													
075	Patient Supplies	156,324	2,677	281	0	0	0	0	0	159,282	212	258	\$ 159,751
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	7,318	768	0	0	0	0	0	8,087	609	739	9,435
081	Respiratory Therapy	10,075	0	0	0	0	0	0	0	10,075	13	16	10,104
082	Occupational Therapy	0	918	96	0	0	0	0	0	1,014	432	524	1,970
083	Speech Pathology	0	6,034	634	0	0	0	0	0	6,667	131	159	6,957
085	Pharmacy	233,028	3,059	321	0	0	0	0	0	236,408	313	380	237,100
090	Laboratory	41,201	0	0	0	0	0	0	0	41,201	53	65	41,319
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	32,918	1,529	161	0	0	0	0	0	34,608	48	59	34,715
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	75,936	276,374	29,020	63,984	391,725	15,158	23,409	5,283	880,889	7,824	9,502	898,215
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	0	4,397	462	0	0	0	0	0	4,859	16	20	4,895
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,404,461	\$ 381,394	\$ 39,855	\$ 63,984	\$ 391,725	\$ 15,158	\$ 23,409	\$ 5,283	\$ 1,383,090	\$ 9,650	\$ 11,721	\$ 1,404,461

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SUNNY VIEW CARE CENTER

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

Provider NPI:
1730483058

OSHPD Facility Number:
206190386

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)	\$ 311,784	87%							
	Property Tax (line 40)	46,765	13%	\$ 358,549						
005	Plant Operations and Maintenance			14,023	\$ 14,023					
010	Housekeeping			1,658	67	\$ 1,725				
060	Laundry and Linen			6,355	259	32	\$ 6,646			
065	Dietary			33,248	1,353	167	0	\$ 34,769		
155	Social Services			10,017	408	50	0	0	\$ 10,475	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			7,889	321	40	0	0	0	0
166	Medical Records			9,581	390	48	0	0	0	0
170	Inservice Education - Nursing			2,694	110	14	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,418	98	12	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,611	269	33	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			829	34	4	0	0	0	0
083	Speech Pathology			5,450	222	27	0	0	0	0
085	Pharmacy			2,763	112	14	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			1,382	56	7	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			249,657	10,162	1,256	6,646	34,769	10,475	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			3,972	162	20	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 358,549	100%	\$ 358,549	\$ 14,023	\$ 1,725	\$ 6,646	\$ 34,769	\$ 10,475	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SUNNY VIEW CARE CENTER

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

Provider NPI:
1730483058

OSHPD Facility Number:
206190386

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 87% Of Total	Property Tax 13% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 311,784	87%							
	Property Tax (line 40)	46,765	13%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 8,250	\$ 8,250				
166	Medical Records				10,020		\$ 10,020			
170	Inservice Education - Nursing			\$ 2,817						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,528	181	220	\$ 2,930	\$ 2,548	\$ 382
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	6,913	520	632	8,066	7,014	1,052
081	Respiratory Therapy			0	0	11	14	25	21	3
082	Occupational Therapy			0	867	369	448	1,684	1,464	220
083	Speech Pathology			0	5,700	112	136	5,948	5,172	776
085	Pharmacy			0	2,890	267	325	3,481	3,027	454
090	Laboratory			0	0	46	55	101	88	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,445	41	50	1,536	1,336	200
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			2,817	315,783	6,688	8,123	330,594	287,475	43,119
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	4,154	14	17	4,185	3,639	546
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 358,549	100%	\$ 2,817	\$ 340,279	\$ 8,250	\$ 10,020	\$ 358,549	\$ 311,784	\$ 46,765

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SUNNY VIEW CARE CENTER

Provider NPI:
1730483058

OSHPD Facility Number:
206190386

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 33,850												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	843,643												
	Total Costs Allocable as Administration	877,493	63%											
167	CDPH Licensing Fees	25,021	2%											
168	Professional Liability Insurance	24,953	2%											
169	Quality Assurance Fees	457,355	33%											
174	Caregiver Training	0	0%											
	Total	1,384,822	100%						\$ 1,384,822					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,160	\$ 159,282	\$ 2,528	\$ 163,970	30,428	\$ 19,281	\$ 550	\$ 548	\$ 10,049	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			449,837	5,905	8,087	6,913	470,743	87,355	55,353	1,578	1,574	28,850	0
081	Respiratory Therapy			0	0	10,075	0	10,075	1,870	1,185	34	34	617	0
082	Occupational Therapy			331,079	740	1,014	867	333,700	61,924	39,238	1,119	1,116	20,451	0
083	Speech Pathology			83,994	4,869	6,667	5,700	101,230	18,785	11,903	339	338	6,204	0
085	Pharmacy			0	2,468	236,408	2,890	241,766	44,864	28,428	811	808	14,817	0
090	Laboratory			0	0	41,201	0	41,201	7,646	4,845	138	138	2,525	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	1,234	34,608	1,445	37,287	6,919	4,384	125	125	2,285	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			3,607,970	1,245,400	880,889	315,783	6,050,042	1,122,700	711,399	20,285	20,230	370,786	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	3,548	4,859	4,154	12,561	2,331	1,477	42	42	770	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,384,822		\$ 4,472,880	\$ 1,266,325	\$ 1,383,090	\$ 340,279	\$ 7,462,575	\$ 1,384,822					
	Total Administrative Costs							\$ 1,384,822		\$ 877,493	\$ 25,021	\$ 24,953	\$ 457,355	\$ -
	Unit Cost Multiplier							0.18556893						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 151,447	\$ 21,371	\$ 18,270	\$ 191,087							
	TOTAL FACILITY COSTS							\$ 9,038,484						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SUNNY VIEW CARE CENTER

Provider NPI:
1730483058

OSHPD Facility Number:
206190386

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (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	2,030									
010	Housekeeping	240	240								
060	Laundry and Linen	920	920	920							
065	Dietary	4,813	4,813	4,813							
155	Social Services	1,450	1,450	1,450							
160	Activities										
165	Administration	1,142	1,142	1,142							
166	Medical Records	1,387	1,387	1,387							
170	Inservice Education - Nursing	390	390	390							
	ANCILLARY SERVICES										
075	Patient Supplies	350	350	350						163,970	163,970
077	Specialized Support Surfaces									0	0
080	Physical Therapy	957	957	957						470,743	470,743
081	Respiratory Therapy									10,075	10,075
082	Occupational Therapy	120	120	120						333,700	333,700
083	Speech Pathology	789	789	789						101,230	101,230
085	Pharmacy	400	400	400						241,766	241,766
090	Laboratory									41,201	41,201
095	Home Health Services									0	0
100	Other Ancillary Services	200	200	200						37,287	37,287
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	36,140	36,140	36,140	342,840	102,852	3,498,876	3,498,876	3,498,876	6,050,042	6,050,042
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	575	575	575						12,561	12,561
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	51,903	49,873	49,633	342,840	102,852	3,498,876	3,498,876	3,498,876	7,462,575	7,462,575
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 65,163 0.018623981	\$ 119,867 0.034258716			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 105,490 2.11517254	\$ 201,294 4.05564124	\$ 157,700 0.45998177	\$ 780,995 7.59338785	\$ 8,948 0.00255730	\$ - 0.00000000	\$ 74,744 0.02136218	\$ 7,047 0.00094432	\$ 144,400 0.01934988
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 381,394 7.64730415	\$ 39,855 0.80300109	\$ 63,984 0.18663015	\$ 391,725 3.80863103	\$ 15,158 0.00433223	\$ 23,409 0.00669043	\$ 5,283 0.00150981	\$ 9,650 0.00129315	\$ 11,721 0.00157058
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 358,549 6.90805926	\$ 14,023 0.28118141	\$ 1,725 0.03476352	\$ 6,646 0.01938538	\$ 34,769 0.33805013	\$ 10,475 0.00299376	\$ - 0.00000000	\$ 2,817 0.00080522	\$ 8,250 0.00110549	\$ 10,020 0.00134266

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNY VIEW CARE CENTER

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

Provider NPI:
1730483058

OSHPD Facility Number:
206190386

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	\$ 84,037	\$ 0	\$ 84,037	(Sch 3)
005	.20-.39	Fringe Benefits	6200	21,453	0	21,453	(Sch 3)
005	.79	Agency Staff	6200	104,199	(104,199)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	281,536	99,858	381,394	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 491,225	\$ (4,341)	\$ 486,884	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 159,842	\$ 0	\$ 159,842	(Sch 3)
010	.20-.39	Fringe Benefits	6300	40,944	0	40,944	(Sch 3)
010	.79	Agency Staff	6300	2,832	(2,832)	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	35,188	2,832	38,020	(Sch 4)
010		Housekeeping - Total	6300	\$ 238,806	\$ 0	\$ 238,806	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 215,614	\$ 0	\$ 215,614	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	83,017	0	83,017	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	13,153	13,153	(Sch 5)
040		Property Taxes	7300	0	46,765	46,765	(Sch 5)
045		Property Insurance	7400	33,850	0	33,850	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,062,512	\$ 55,577	\$ 1,118,089	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 120,998	\$ 0	\$ 120,998	(Sch 3)
060	.20-.39	Fringe Benefits	6400	31,025	0	31,025	(Sch 3)
060	.79	Agency Staff	6400	219	(219)	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	55,991	219	56,210	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 208,233	\$ 0	\$ 208,233	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 295,035	\$ 0	\$ 295,035	(Sch 3)
065	.20-.39	Fringe Benefits	6500	75,379	0	75,379	(Sch 3)
065	.79	Agency Staff	6500	383,703	(2,822)	380,881	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	315,027	36,027	351,054	(Sch 4)
065		Dietary - Total	6500	\$ 1,069,144	\$ 33,205	\$ 1,102,349	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	156,324	0	156,324	(Sch 4)
075		Patient Supplies - Total	8100	\$ 156,324	\$ 0	\$ 156,324	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNY VIEW CARE CENTER

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

Provider NPI:
1730483058

OSHPD Facility Number:
206190386

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	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	449,837	0	449,837	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 449,837	\$ 0	\$ 449,837	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	10,075	0	10,075	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 10,075	\$ 0	\$ 10,075	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	331,079	0	331,079	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 331,079	\$ 0	\$ 331,079	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	83,994	0	83,994	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 83,994	\$ 0	\$ 83,994	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	224,429	8,599	233,028	(Sch 4)
085		Pharmacy - Total	8300	\$ 224,429	\$ 8,599	\$ 233,028	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	41,201	0	41,201	(Sch 4)
090		Laboratory - Total	8400	\$ 41,201	\$ 0	\$ 41,201	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	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	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	32,918	0	32,918	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 32,918	\$ 0	\$ 32,918	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNY VIEW CARE CENTER

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

Provider NPI:
1730483058

OSHPD Facility Number:
206190386

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,329,857	\$ 8,599	\$ 1,338,456	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,712,148	\$ (31,537)	\$ 2,680,611	(Sch 2)
105	.20-.39	Fringe Benefits	6110	689,054	(7,884)	681,170	(Sch 2)
105	.49	Agency Staff	6110	102,374	(41,215)	61,159	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	82,354	(6,418)	75,936	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,585,930	\$ (87,054)	\$ 3,498,876	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNY VIEW CARE CENTER

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

Provider NPI:
1730483058

OSHPD Facility Number:
206190386

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	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	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 3,585,930	\$ (87,054)	\$ 3,498,876
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 51,913	\$ 0	\$ 51,913 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,250	0	13,250 (Sch 2)
155	.49	Agency Staff	6600	2,500	(2,500)	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	405	2,500	2,905 (Sch 4)
155		Social Services - Total	6600	\$ 68,068	\$ 0	\$ 68,068

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNY VIEW CARE CENTER

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

Provider NPI:
1730483058

OSHPD Facility Number:
206190386

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	\$ 95,475	\$ 0	\$ 95,475	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,392	0	24,392	(Sch 2)
160	.49	Agency Staff	6700	26	(26)	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	23,383	26	23,409	(Sch 4)
160		Activities - Total	6700	\$ 143,276	\$ 0	\$ 143,276	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 336,942	\$ 31,537	\$ 368,479	(Sch 6)
165	.20-.39	Fringe Benefits	6900	87,880	7,884	95,764	(Sch 6)
165	.49	Agency Staff	6900	237,008	(237,008)	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	377,435	1,965	379,400	(Sch 6)
165		Administration - Total	6900	\$ 1,039,265	\$ (195,622)	\$ 843,643	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 108,673	\$ 0	\$ 108,673	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,168	0	27,168	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 135,841	\$ 0	\$ 135,841	
167		CDPH Licensing Fees	6900	\$ 28,915	\$ (3,894)	\$ 25,021	(Sch 6)
168		Professional Liability Insurance	6900	\$ 77,028	\$ (52,075)	\$ 24,953	(Sch 6)
169		Quality Assurance Fees	6900	\$ 457,355	\$ 0	\$ 457,355	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 57,611	\$ 0	\$ 57,611	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,726	0	14,726	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,987	0	1,987	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 74,324	\$ 0	\$ 74,324	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 2,024,072	\$ (251,591)	\$ 1,772,481	
200		Total		\$ 9,279,748	\$ (241,264)	\$ 9,038,484	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 407,000	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
SUNNY VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1730483058		32
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>MEMORANDUM ADJUSTMENT</u>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include total group health insurance costs for informational purpose 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$407,000	\$407,000	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SUNNY VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730483058	32		
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	040	4	8A-1	040	4	Property Taxes	\$0	\$85,629	\$85,629 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify property taxes to the Property Taxes cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52506 and 52501	377,435	(85,629)	291,806 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$13,153	\$13,153	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	82,354	(1,952)	80,402 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor 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	* 291,806	(11,201)	280,605 *	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$280,605	\$50,044	\$330,649 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reclassify general liability insurance from the Professional Liability Insurance cost center to Administration cost center 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507	77,028	(50,044)	26,984 *	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$330,649	\$2,438	\$333,087 *	
	10.5	168	4	8A-1	168	4	Professional Liability Insurance To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	* 26,984	(2,438)	24,546 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUNNY VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730483058		32
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>										
6	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,712,148	(\$31,537)	\$2,680,611
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	689,054	(7,884)	681,170
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	336,942	31,537	368,479
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	87,880	7,884	95,764
	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									
7	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$224,429	\$8,599	\$233,028
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 80,402	(8,599)	71,803 *
	To reclassify pharmacy consultant 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									
8	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$104,199	(\$104,199)	\$0
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	281,536	104,199	385,735 *
	To reclassify various purchased service costs to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8									
9	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	\$2,832	(\$2,832)	\$0
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	35,188	2,832	38,020
	To reclassify carpet cleaning cost to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8									

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SUNNY VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730483058	32		
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>											
10	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$219	(\$219)	\$0	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	55,991	219	56,210	
							To reclassify employee background check / physical exam cost to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
11	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	\$383,703	(\$2,822)	\$380,881	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	315,027	2,822	317,849 *	
							To reclassify various purchased service costs to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
12	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* \$317,849	\$33,205	\$351,054	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 71,803	8,010	79,813 *	
	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	102,374	(41,215)	61,159	
							To reclassify the various purchased service costs to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
13	10.5	155	3	8A-1	155	3	Social Services - Agency Staff	\$2,500	(\$2,500)	\$0	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	405	2,500	2,905	
							To reclassify social service consultant cost to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SUNNY VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730483058	32		
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>											
14	10.5	160	3	8A-1	160	3	Activities - Agency Staff	\$26	(\$26)	\$0	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	23,383	26	23,409	
							To reclassify paper shredding service cost to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
15	10.5	165	3	8A-1	165	3	Administration - Agency Staff	\$237,008	(\$237,008)	\$0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 333,087	237,008	570,095 *	
							To reclassify various purchased service costs to the appropriate cost center for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SUNNY VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730483058		32	
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>											
16	10.5	040	4	8A-1	040	4	Property Taxes To adjust property tax to agree with the provider's property tax allocation schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$85,629	(\$38,864)	\$46,765
17	10.5	167	4	8A-1	167	4	CDPH Licensing Fees To adjust CDPH licensing fees to agree with the provider's CDPH license fees invoice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$28,915	(\$3,894)	\$25,021
18	10.5	168	4	8A-1	168	4	Professional Liability Insurance To adjust liability insurance to agree with the provider's liability insurance policy. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$24,546	\$407	\$24,953
19	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate dental costs not included in the routine rate. CMS Pub.15-1, Section 2104.4 CCR, Title 22, 51511(c)	*	\$79,813	(\$1,050)	\$78,763 *
20	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patient television cost. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304	*	\$385,735	(\$4,341)	\$381,394

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
SUNNY VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730483058	32	
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>										
21	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$570,095	
							To eliminate late payment penalties not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2122.1			(\$2,263)
22							To eliminate state income taxes. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, 2300 and 2304			(13,342)
23							To eliminate gift card expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			(3,426)
24							To adjust legal fees to agree with the provider's legal fees invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			(615)
25							To eliminate nursing administration travel and entertainment expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(6,815)
26							To eliminate administration travel and entertainment expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			(31,234)
27							To eliminate unreasonable management fees that are a duplication of services provided. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 902.4, 2102.1, 2103 and 2404.2F			(133,000)
										<u>(\$190,695)</u>
										\$379,400

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SUNNY VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730483058		32	
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>											
28	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate employee dinner cost not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$78,763	(\$328)	\$78,435 *
29	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate travel expense not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	\$78,435	(\$2,499)	\$75,936

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUNNY VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730483058		32
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
30	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 30, 2012 Report Date: October 31, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	21,708	40	21,748	

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUNNY VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1730483058		32
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 OTHER MATTERS</u>										
31	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$6,768	\$6,768 *
32	Not Reported			1	14	N/A	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	* \$6,768	\$149	\$6,917

*Balance carried forward from prior/to subsequent adjustments