

**REPORT
ON THE
RATE SETTING AUDIT**

**SUNNY VIEW MANOR
CUPERTINO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1861578452**

**FISCAL PERIOD ENDED
MARCH 31, 2011**

**Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: Ken Cui**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 25, 2013

Sally Plank, Administrator
Sunny View Manor
22445 Cupertino Road
Cupertino, CA 95014

SUNNY VIEW MANOR
NATIONAL PROVIDER IDENTIFIER (NPI) 1861578452
FISCAL PERIOD ENDED MARCH 31, 2011

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

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

This audit report includes the:

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

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SUNNY VIEW MANOR

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1861578452

OSHPD Facility No.:
206410734

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	\$ 2,002,042	\$ 122.56
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 374,537	\$ 22.93
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 320,094	\$ 19.60
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 74,317	\$ 4.55
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 7,155	\$ 0.44
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 10,744	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 17,992	\$ 1.10
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 514,930	\$ 31.52
11	Cost of Routine Service/Audited Total Costs	\$ 3,329,951	\$ 3,321,812	\$ 203.36
12	Total Patient Days (Adj)	16,335	16,335	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 203.85	\$ 203.36	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 4)	5,153	4,294	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SUNNY VIEW MANOR

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1861578452

OSHPD Facility No.:
206410734

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
SUNNY VIEW MANOR

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1861578452

OSHPD Facility No.:
206410734

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	\$ 106,513	\$ 106,513		
160	Activities	75,158		\$ 75,158	
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	1,820,371	106,513	75,158	2,002,042
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	\$ 2,002,042	\$ 106,513	\$ 75,158	\$ 2,002,042

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SUNNY VIEW MANOR

Provider NPI:
1861578452

OSHPD Facility Number:
206410734

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 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	\$ 44,969	\$ 44,969										
010	Housekeeping	51,415	167	\$ 51,582									
060	Laundry and Linen	46,792	2,570	2,959	\$ 52,321								
065	Dietary	105,205	2,845	3,276	0	\$ 111,326							
155	Social Services	N/A	456	525	0	0	\$ 981						
160	Activities	N/A	5,014	5,772	0	0	0	\$ 10,786					
165	Administration	N/A	5,664	6,521	0	0	0	0		\$ 12,184	\$ 12,184		
166	Medical Records	37,339	1,033	1,189	0	0	0	0		39,561		\$ 39,561	
170	Inservice Education - Nursing	105,260	267	307	0	0	0	0	\$ 105,834				
ANCILLARY SERVICES													
075	Patient Supplies		194	224	0	0	0	0	0	418	97	315	\$ 830
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,235	1,422	0	0	0	0	0	2,657	1,147	3,725	7,530
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	889	2,885	3,774
083	Speech Pathology		0	0	0	0	0	0	0	0	192	624	816
085	Pharmacy		218	252	0	0	0	0	0	470	250	811	1,531
090	Laboratory		0	0	0	0	0	0	0	0	31	100	131
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	26	83	109
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		24,604	28,328	52,321	111,326	981	10,786	105,834	334,181	9,503	30,854	374,537 *
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		701	807	0	0	0	0	0	1,509	50	163	1,722
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 390,980	\$ 44,969	\$ 51,582	\$ 52,321	\$ 111,326	\$ 981	\$ 10,786	\$ 105,834	\$ 339,234	\$ 12,184	\$ 39,561	\$ 390,980

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SUNNY VIEW MANOR

Provider NPI:
1861578452

OSHPD Facility Number:
206410734

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 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	\$ 120,413	\$ 120,413										
010	Housekeeping	5,977	448	\$ 6,425									
060	Laundry and Linen	16,839	6,882	369	\$ 24,090								
065	Dietary	145,917	7,619	408	0	\$ 153,944							
155	Social Services	1,828	1,220	65	0	0	\$ 3,114						
160	Activities	11,328	13,425	719	0	0	0	\$ 25,472					
165	Administration	N/A	15,165	812	0	0	0	0		\$ 15,978	\$ 15,978		
166	Medical Records	0	2,766	148	0	0	0	0		2,914		\$ 2,914	
170	Inservice Education - Nursing	0	715	38	0	0	0	0	\$ 753				
ANCILLARY SERVICES													
075	Patient Supplies	26,381	520	28	0	0	0	0	0	26,929	127	23	\$ 27,079
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	318,904	3,307	177	0	0	0	0	0	322,389	1,504	274	324,167
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	253,666	0	0	0	0	0	0	0	253,666	1,165	213	255,044
083	Speech Pathology	54,848	0	0	0	0	0	0	0	54,848	252	46	55,146
085	Pharmacy	69,794	585	31	0	0	0	0	0	70,410	328	60	70,798
090	Laboratory	8,816	0	0	0	0	0	0	0	8,816	40	7	8,864
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,318	0	0	0	0	0	0	0	7,318	34	6	7,358
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	28,577	65,883	3,528	24,090	153,944	3,114	25,472	753	305,361	12,461	2,273	320,094
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	9,468	1,878	101	0	0	0	0	0	11,446	66	12	11,524
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,080,074	\$ 120,413	\$ 6,425	\$ 24,090	\$ 153,944	\$ 3,114	\$ 25,472	\$ 753	\$ 1,061,182	\$ 15,978	\$ 2,914	\$ 1,080,074

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SUNNY VIEW MANOR

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1861578452

OSHPD Facility Number:
206410734

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)	\$ 81,250	91%							
	Property Tax (line 40)	7,823	9%	\$ 89,073						
005	Plant Operations and Maintenance			3,317	\$ 3,317					
010	Housekeeping			319	12	\$ 331				
060	Laundry and Linen			4,901	190	19	\$ 5,110			
065	Dietary			5,426	210	21	0	\$ 5,657		
155	Social Services			869	34	3	0	0	\$ 906	
160	Activities			9,561	370	37	0	0	0	\$ 9,968
165	Administration			10,800	418	42	0	0	0	0
166	Medical Records			1,970	76	8	0	0	0	0
170	Inservice Education - Nursing			509	20	2	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			370	14	1	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,356	91	9	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			417	16	2	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			46,920	1,815	182	5,110	5,657	906	9,968
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			1,337	52	5	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 89,073	100%	\$ 89,073	\$ 3,317	\$ 331	\$ 5,110	\$ 5,657	\$ 906	\$ 9,968

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SUNNY VIEW MANOR

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1861578452

OSHPD Facility Number:
206410734

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 91% Of Total	Property Tax 9% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 81,250	91%							
	Property Tax (line 40)	7,823	9%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 11,260	\$ 11,260				
166	Medical Records				2,054		\$ 2,054			
170	Inservice Education - Nursing			\$ 531						
	ANCILLARY SERVICES									
075	Patient Supplies			0	386	90	16	\$ 492	\$ 449	\$ 43
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,456	1,060	193	3,709	3,384	326
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	821	150	971	886	85
083	Speech Pathology			0	0	178	32	210	192	18
085	Pharmacy			0	434	231	42	707	645	62
090	Laboratory			0	0	29	5	34	31	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	24	4	28	26	2
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			531	71,089	8,782	1,602	81,472	74,317	7,155
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	1,394	46	8	1,449	1,322	127
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 89,073	100%	\$ 531	\$ 75,759	\$ 11,260	\$ 2,054	\$ 89,073	\$ 81,250	\$ 7,823

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SUNNY VIEW MANOR

Provider NPI:
1861578452

OSHPD Facility Number:
206410734

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 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. 95% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	660,249												
	Total Costs Allocable as Administration	660,249	95%											
167	CDPH Licensing Fees	13,776	2%											
168	Professional Liability Insurance	23,070	3%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	697,095	100%						\$ 697,095					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 418	\$ 26,929	\$ 386	\$ 27,733	5,558	\$ 5,264	\$ 110	\$ 184	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,657	322,389	2,456	327,502	65,637	62,168	1,297	2,172	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	253,666	0	253,666	50,839	48,152	1,005	1,682	0	0
083	Speech Pathology			0	0	54,848	0	54,848	10,992	10,411	217	364	0	0
085	Pharmacy			0	470	70,410	434	71,315	14,293	13,537	282	473	0	0
090	Laboratory			0	0	8,816	0	8,816	1,767	1,673	35	58	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,318	0	7,318	1,467	1,389	29	49	0	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			2,002,042	334,181	305,361	71,089	2,712,672	543,666	514,930	10,744	17,992	0	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	1,509	11,446	1,394	14,349	2,876	2,724	57	95	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 697,095		\$ 2,002,042	\$ 339,234	\$ 1,061,182	\$ 75,759	\$ 3,478,218	\$ 697,095					
	Total Administrative Costs							\$ 697,095		\$ 660,249	\$ 13,776	\$ 23,070	\$ -	\$ -
	Unit Cost Multiplier							0.20041727						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 51,746	\$ 18,892	\$ 13,314	\$ 83,951							
	TOTAL FACILITY COSTS							\$ 4,259,264						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SUNNY VIEW MANOR

Provider NPI:
1861578452

OSHPD Facility Number:
206410734

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 1)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	645									
010	Housekeeping	62	62								
060	Laundry and Linen	953	953	953							
065	Dietary	1,055	1,055	1,055							
155	Social Services	169	169	169							
160	Activities	1,859	1,859	1,859							
165	Administration	2,100	2,100	2,100							
166	Medical Records	383	383	383							
170	Inservice Education - Nursing	99	99	99							
	ANCILLARY SERVICES										
075	Patient Supplies	72	72	72						27,733	27,733
077	Specialized Support Surfaces									0	0
080	Physical Therapy	458	458	458						327,502	327,502
081	Respiratory Therapy									0	0
082	Occupational Therapy									253,666	253,666
083	Speech Pathology									54,848	54,848
085	Pharmacy	81	81	81						71,315	71,315
090	Laboratory									8,816	8,816
095	Home Health Services									0	0
100	Other Ancillary Services									7,318	7,318
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,123	9,123	9,123	81,490	49,008	1,848,948	1,848,948	1,848,948	2,712,672	2,712,672
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	260	260	260						14,349	14,349
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,319	16,674	16,612	81,490	49,008	1,848,948	1,848,948	1,848,948	3,478,218	3,478,218
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 106,513	\$ 75,158			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.057607353	0.040649061			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 44,969	\$ 51,582	\$ 52,321	\$ 111,326	\$ 981	\$ 10,786	\$ 105,834	\$ 12,184	\$ 39,561
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.69695334	3.10511745	0.64205882	2.27159208	0.00053033	0.00583361	0.05724034	0.00350304	0.01137398
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 120,413	\$ 6,425	\$ 24,090	\$ 153,944	\$ 3,114	\$ 25,472	\$ 753	\$ 15,978	\$ 2,914
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.22160250	0.38675291	0.29561618	3.14119766	0.00168410	0.01377645	0.00040738	0.00459360	0.00083779
	TOTAL CAPITAL COSTS - SCH. 5	\$ 89,073	\$ 3,317	\$ 331	\$ 5,110	\$ 5,657	\$ 906	\$ 9,968	\$ 531	\$ 11,260	\$ 2,054
	UNIT COST MULTIPLIER (CAPITAL COSTS)	5.14307985	0.19894965	0.01993775	0.06270653	0.11542759	0.00049010	0.00539112	0.00028710	0.00323733	0.00059043

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNY VIEW MANOR

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1861578452

OSHPD Facility Number:
206410734

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	\$ 31,755	\$ 0	\$ 31,755	(Sch 3)
005	.20-.39	Fringe Benefits	6200	13,214	0	13,214	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	120,413	0	120,413	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 165,382	\$ 0	\$ 165,382	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 34,802	\$ 0	\$ 34,802	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,613	0	16,613	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	5,977	0	5,977	(Sch 4)
010		Housekeeping - Total	6300	\$ 57,392	\$ 0	\$ 57,392	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 17,101	\$ 0	\$ 17,101	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	10,969	0	10,969	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	7,823	0	7,823	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	53,180	0	53,180	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 311,847	\$ 0	\$ 311,847	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 33,056	\$ 0	\$ 33,056	(Sch 3)
060	.20-.39	Fringe Benefits	6400	13,736	0	13,736	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,839	0	16,839	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 63,631	\$ 0	\$ 63,631	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 75,475	\$ 0	\$ 75,475	(Sch 3)
065	.20-.39	Fringe Benefits	6500	29,730	0	29,730	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	145,917	0	145,917	(Sch 4)
065		Dietary - Total	6500	\$ 251,122	\$ 0	\$ 251,122	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	26,381	0	26,381	(Sch 4)
075		Patient Supplies - Total	8100	\$ 26,381	\$ 0	\$ 26,381	
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:
SUNNY VIEW MANOR

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1861578452

OSHPD Facility Number:
206410734

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	318,904	0	318,904	(Sch 4)
080		Physical Therapy - Total	8200	\$ 318,904	\$ 0	\$ 318,904	
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	253,666	0	253,666	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 253,666	\$ 0	\$ 253,666	
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	54,848	0	54,848	(Sch 4)
083		Speech Pathology - Total	8280	\$ 54,848	\$ 0	\$ 54,848	
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	69,794	0	69,794	(Sch 4)
085		Pharmacy - Total	8300	\$ 69,794	\$ 0	\$ 69,794	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	8,816	0	8,816	(Sch 4)
090		Laboratory - Total	8400	\$ 8,816	\$ 0	\$ 8,816	
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	7,318	0	7,318	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,318	\$ 0	\$ 7,318	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNY VIEW MANOR

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1861578452

OSHPD Facility Number:
206410734

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		\$ 739,727	\$ 0	\$ 739,727	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,258,505	\$ 0	\$ 1,258,505	(Sch 2)
105	.20-.39	Fringe Benefits	6110	447,006	0	447,006	(Sch 2)
105	.49	Agency Staff	6110	114,860	0	114,860	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	28,577	0	28,577	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,848,948	\$ 0	\$ 1,848,948	
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:
SUNNY VIEW MANOR

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1861578452

OSHPD Facility Number:
206410734

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	9,468	0	9,468 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 9,468	\$ 0	\$ 9,468
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,858,416	\$ 0	\$ 1,858,416
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 78,406	\$ 0	\$ 78,406 (Sch 2)
155	.20-.39	Fringe Benefits	6600	28,107	0	28,107 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,828	0	1,828 (Sch 4)
155		Social Services - Total	6600	\$ 108,341	\$ 0	\$ 108,341

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNY VIEW MANOR

Fiscal Period:
APRIL 1, 2010 THROUGH MARCH 31, 2011

Provider NPI:
1861578452

OSHPD Facility Number:
206410734

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	\$ 56,564	\$ 0	\$ 56,564	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,594	0	18,594	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,328	0	11,328	(Sch 4)
160		Activities - Total	6700	\$ 86,486	\$ 0	\$ 86,486	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 109,778	\$ 0	\$ 109,778	(Sch 6)
165	.20-.39	Fringe Benefits	6900	58,388	0	58,388	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	492,083	0	492,083	(Sch 6)
165		Administration - Total	6900	\$ 660,249	\$ 0	\$ 660,249	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 34,090	\$ 0	\$ 34,090	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,249	0	3,249	(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	\$ 37,339	\$ 0	\$ 37,339	
167		CDPH Licensing Fees	6900	\$ 13,776	\$ 0	\$ 13,776	(Sch 6)
168		Professional Liability Insurance	6900	\$ 23,070	\$ 0	\$ 23,070	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 75,507	\$ 0	\$ 75,507	(Sch 3)
170	.20-.39	Fringe Benefits	6800	29,753	0	29,753	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 105,260	\$ 0	\$ 105,260	
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		\$ 1,034,521	\$ 0	\$ 1,034,521	
200		Total		\$ 4,259,264	\$ 0	\$ 4,259,264	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 105,858	
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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 MANOR							APRIL 1, 2010 THROUGH MARCH 31, 2011			1861578452		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$105,858	\$105,858		

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUNNY VIEW MANOR							APRIL 1, 2010 THROUGH MARCH 31, 2011			1861578452		5
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>ADJUSTMENTS TO REPORTED STATISTICS</u>												
2	10.7	075	1	7	075	N/A	Patient Supplies (Square Feet)	153	(81)	72		
	10.7	085	1	7	085	N/A	Pharmacy	0	81	81		
	10.7	140	1	7	140	N/A	Beauty and Barber	0	260	260		
	10.7	155	1	7	155	N/A	Social Services	2,028	(1,859)	169		
	10.7	160	1	7	160	N/A	Activities	0	1,859	1,859		
	10.7	165	1	7	165	N/A	Administration	2,199	(99)	2,100		
	10.7	170	1	7	170	N/A	Inservice Education - Nursing	0	99	99		
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	17,059	260	17,319		
3	10.7	075	2	7	075	N/A	Patient Supplies (Square Feet)	153	(81)	72		
	10.7	085	2	7	085	N/A	Pharmacy	0	81	81		
	10.7	140	2	7	140	N/A	Beauty and Barber	0	260	260		
	10.7	155	2	7	155	N/A	Social Services	2,028	(1,859)	169		
	10.7	160	2	7	160	N/A	Activities	0	1,859	1,859		
	10.7	165	2	7	165	N/A	Administration	0	2,100	2,100		
	10.7	170	2	7	170	N/A	Inservice Education - Nursing	0	99	99		
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	14,215	2,459	16,674		
4	10.7	075	3	7	060	N/A	Laundry and Linen (Square Feet)	0	953	953		
	10.7	075	3	7	075	N/A	Patient Supplies	153	(81)	72		
	10.7	085	3	7	085	N/A	Pharmacy	0	81	81		
	10.7	140	3	7	140	N/A	Beauty and Barber	0	260	260		
	10.7	155	3	7	155	N/A	Social Services	2,028	(1,859)	169		
	10.7	160	3	7	160	N/A	Activities	0	1,859	1,859		
	10.7	165	2	7	165	N/A	Administration	0	2,100	2,100		
	10.7	170	3	7	170	N/A	Inservice Education - Nursing	0	99	99		
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	13,200	3,412	16,612		
To adjust reported 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 2300, 2304, and 2306												

Provider Name							Fiscal Period		Provider NPI		Adjustments
SUNNY VIEW MANOR							APRIL 1, 2010 THROUGH MARCH 31, 2011		1861578452		5
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>											
5	4.1	5	2	1	15	N/A	Medi-Cal Days	5,153	(859)	4,294	
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: April 1, 2010 through March 31, 2011 Payment Period: April 1, 2010 through March 27, 2013 Report Date: May 3, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51511				