

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SIERRA VIEW HOMES  
REEDLEY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1558382598**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kathy Atkins  
Auditor: Jose Juarez**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 27, 2013

Vito Genna, Administrator  
Sierra View Homes  
1155 East Springfield Avenue  
Reedley, CA 93654

SIERRA VIEW HOMES  
NATIONAL PROVIDER IDENTIFIER (NPI) 1558382598  
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. 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 Rate 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.

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

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

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

**United States Postal Service (USPS)**

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

**Courier (UPS, FedEx, etc.)**

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

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

If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
SIERRA VIEW HOMES

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

Provider NPI:  
1558382598

OSHPD Facility No.:  
206100799

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,701,155	\$ 79.89
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 408,291	\$ 19.17
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 492,564	\$ 23.13
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 152,498	\$ 7.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 145	\$ 0.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 9,588	\$ 0.45
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 11,975	\$ 0.56
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 158,483	\$ 7.44
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 290,290	\$ 13.63
11	Cost of Routine Service/Audited Total Costs	\$ 3,398,743.00	\$ 3,224,989	\$ 151.46
12	Total Patient Days (Adj )	21,293	21,293	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 159.62	\$ 151.46	
14	Overpayments (Adj )	\$ 0	\$ 0	
15	Medi-Cal Days (Adj )	13,423	13,423	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:  
SIERRA VIEW HOMES

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

Provider NPI:  
1558382598

OSHPD Facility No.:  
206100799

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:  
SIERRA VIEW HOMES

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

Provider NPI:  
1558382598

OSHPD Facility No.:  
206100799

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 43,818	\$ 43,818		
160	Activities	103,024		\$ 103,024	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	158,815	0	0	158,815
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	68,698	0	0	68,698
083	Speech Pathology	7,700	0	0	7,700
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
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	1,585,778	34,429	80,948	1,701,155 *
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 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	482,846	9,389	22,076	514,311
	<b>TOTAL</b>	<b>\$ 2,450,679</b>	<b>\$ 43,818</b>	<b>\$ 103,024</b>	<b>\$ 2,450,679</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR**

Provider Name:  
SIERRA VIEW HOMES

Provider NPI:  
1558382598

OSHPD Facility Number:  
206100799

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 238,437	\$ 238,437										
010	Housekeeping	77,213	781	\$ 77,994									
060	Laundry and Linen	63,372	1,805	1,367	\$ 66,544								
065	Dietary	364,878	24,307	18,407	4,227	\$ 411,820							
155	Social Services	N/A	692	524	0	0	\$ 1,216						
160	Activities	N/A	1,259	953	0	0	0	\$ 2,212					
165	Administration	N/A	2,732	2,069	0	0	0	0		\$ 4,801	\$ 4,801		
166	Medical Records	43,709	332	252	0	0	0	0		44,293		\$ 44,293	
170	Inservice Education - Nursing	47,465	460	348	0	0	0	0	\$ 48,273				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		540	409	0	0	0	0	0	948	4	33	\$ 985
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		508	384	52	0	0	0	0	944	157	1,447	2,547
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		508	384	0	0	0	0	0	892	70	643	1,605
083	Speech Pathology		353	267	0	0	0	0	0	620	10	90	720
085	Pharmacy		96	72	0	0	0	0	0	168	1	12	182
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		82	62	0	0	0	0	0	144	3	32	180
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		22,605	17,118	52,287	248,807	956	1,738	37,929	381,440	2,626	24,225	408,291*
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*
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		542	410	779	0	0	0	0	1,731	5	46	1,781
145	Other Nonreimbursable		180,836	34,966	9,200	163,012	261	474	10,344	399,093	1,925	17,765	418,783
	<b>TOTAL</b>	<b>\$ 835,074</b>	<b>\$ 238,437</b>	<b>\$ 77,994</b>	<b>\$ 66,544</b>	<b>\$ 411,820</b>	<b>\$ 1,216</b>	<b>\$ 2,212</b>	<b>\$ 48,273</b>	<b>\$ 785,980</b>	<b>\$ 4,801</b>	<b>\$ 44,293</b>	<b>\$ 835,074</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
SIERRA VIEW HOMES

Provider NPI:  
1558382598

OSHPD Facility Number:  
206100799

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 290,256	\$ 290,256										
010	Housekeeping	31,408	951	\$ 32,359									
060	Laundry and Linen	8,193	2,198	567	\$ 10,958								
065	Dietary	339,499	29,590	7,637	696	\$ 377,422							
155	Social Services	0	843	217	0	0	\$ 1,060						
160	Activities	18,664	1,533	396	0	0	0	\$ 20,592					
165	Administration	N/A	3,326	858	0	0	0	0		\$ 4,184	\$ 4,184		
166	Medical Records	0	405	104	0	0	0	0		509		\$ 509	
170	Inservice Education - Nursing	802	560	144	0	0	0	0	\$ 1,506				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	657	170	0	0	0	0	0	826	3	0	\$ 830
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	618	160	9	0	0	0	0	786	137	17	939
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	618	160	0	0	0	0	0	778	61	7	846
083	Speech Pathology	0	430	111	0	0	0	0	0	540	9	1	550
085	Pharmacy	707	116	30	0	0	0	0	0	853	1	0	855
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,030	100	26	0	0	0	0	0	3,156	3	0	3,159
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	200,546	27,517	7,102	8,610	228,026	833	16,180	1,184	489,997	2,288	278	492,564
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	393	660	170	128	0	0	0	0	1,351	4	1	1,356
145	Other Nonreimbursable	4,310	220,137	14,507	1,515	149,396	227	4,412	323	394,828	1,678	204	396,710
	<b>TOTAL</b>	<b>\$ 897,808</b>	<b>\$ 290,256</b>	<b>\$ 32,359</b>	<b>\$ 10,958</b>	<b>\$ 377,422</b>	<b>\$ 1,060</b>	<b>\$ 20,592</b>	<b>\$ 1,506</b>	<b>\$ 893,115</b>	<b>\$ 4,184</b>	<b>\$ 509</b>	<b>\$ 897,808</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SIERRA VIEW HOMES

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

Provider NPI:  
1558382598

OSHPD Facility Number:  
206100799

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 852,160	100%							
	Property Tax (line 40)	808	0%	\$ 852,968						
005	Plant Operations and Maintenance			3,447	\$ 3,447					
010	Housekeeping			2,782	11	\$ 2,793				
060	Laundry and Linen			6,432	26	49	\$ 6,507			
065	Dietary			86,604	351	659	413	\$ 88,028		
155	Social Services			2,466	10	19	0	0	\$ 2,495	
160	Activities			4,486	18	34	0	0	0	\$ 4,538
165	Administration			9,734	39	74	0	0	0	0
166	Medical Records			1,184	5	9	0	0	0	0
170	Inservice Education - Nursing			1,638	7	12	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,922	8	15	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,809	7	14	5	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			1,809	7	14	0	0	0	0
083	Speech Pathology			1,257	5	10	0	0	0	0
085	Pharmacy			341	1	3	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			292	1	2	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			80,537	327	613	5,113	53,184	1,960	3,566
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,930	8	15	76	0	0	0
145	Other Nonreimbursable			644,297	2,615	1,252	900	34,845	535	972
	<b>TOTAL</b>	<b>\$ 852,968</b>	<b>100%</b>	<b>\$ 852,968</b>	<b>\$ 3,447</b>	<b>\$ 2,793</b>	<b>\$ 6,507</b>	<b>\$ 88,028</b>	<b>\$ 2,495</b>	<b>\$ 4,538</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
SIERRA VIEW HOMES

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

Provider NPI:  
1558382598

OSHPD Facility Number:  
206100799

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 100% Of Total	Property Tax 0% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 852,160	100%							
	Property Tax (line 40)	808	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 9,847	\$ 9,847				
166	Medical Records				1,198		\$ 1,198			
170	Inservice Education - Nursing			\$ 1,658						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,945	7	1	\$ 1,953	\$ 1,951	\$ 2
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,835	322	39	2,196	2,194	2
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,830	143	17	1,990	1,988	2
083	Speech Pathology			0	1,272	20	2	1,294	1,293	1
085	Pharmacy			0	345	3	0	348	347	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	295	7	1	303	303	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			1,302	146,602	5,386	655	152,643	152,498	145*
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*
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,029	10	1	2,041	2,039	2
145	Other Nonreimbursable			355	685,770	3,949	481	690,200	689,546	654
	<b>TOTAL</b>	\$ 852,968	100%	\$ 1,658	\$ 841,923	\$ 9,847	\$ 1,198	\$ 852,968	\$ 852,160	\$ 808

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SIERRA VIEW HOMES

Provider NPI:  
1558382598

OSHPD Facility Number:  
206100799

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 21,015												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	509,743												
	Total Costs Allocable as Administration	530,758	62%											
167	CDPH Licensing Fees	17,531	2%											
168	Professional Liability Insurance	21,895	3%											
169	Quality Assurance Fees	289,766	34%											
174	Caregiver Training	0	0%											
	Total	859,950	100%						\$ 859,950					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 948	\$ 826	\$ 1,945	\$ 3,719	643	\$ 397	\$ 13	\$ 16	\$ 217	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			158,815	944	786	1,835	162,380	28,087	17,335	573	715	9,464	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			68,698	892	778	1,830	72,198	12,488	7,708	255	318	4,208	0
083	Speech Pathology			7,700	620	540	1,272	10,132	1,753	1,082	36	45	591	0
085	Pharmacy			0	168	853	345	1,366	236	146	5	6	80	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	144	3,156	295	3,595	622	384	13	16	210	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			1,701,155	381,440	489,997	146,602	2,719,194	470,337	290,290	9,588	11,975	158,483	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,731	1,351	2,029	5,111	884	546	18	23	298	0
145	Other Nonreimbursable			514,311	399,093	394,828	685,770	1,994,002	344,901	212,871	7,031	8,781	116,217	0
	<b>SUBTOTAL</b>	\$ 859,950		\$ 2,450,679	\$ 785,980	\$ 893,115	\$ 841,923	\$ 4,971,697	\$ 859,950					
	Total Administrative Costs							\$ 859,950		\$ 530,758	\$ 17,531	\$ 21,895	\$ 289,766	\$ -
	Unit Cost Multiplier							0.17296911						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 49,094	\$ 4,693	\$ 11,045	\$ 64,832							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,896,479						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
SIERRA VIEW HOMES

Provider NPI:  
1558382598

OSHPD Facility Number:  
206100799

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 9)	Dietary (MEALS) 65 (Adj 8)	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	425									
010	Housekeeping	343	343								
060	Laundry and Linen	793	793	793							
065	Dietary	10,677	10,677	10,677	14,820						
155	Social Services	304	304	304							
160	Activities	553	553	553							
165	Administration	1,200	1,200	1,200							
166	Medical Records	146	146	146							
170	Inservice Education - Nursing	202	202	202							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	237	237	237						3,719	3,719
077	Specialized Support Surfaces									0	0
080	Physical Therapy	223	223	223	182					162,380	162,380
081	Respiratory Therapy									0	0
082	Occupational Therapy	223	223	223						72,198	72,198
083	Speech Pathology	155	155	155						10,132	10,132
085	Pharmacy	42	42	42						1,366	1,366
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services	36	36	36						3,595	3,595
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	9,929	9,929	9,929	183,322	63,780	1,786,324	1,786,324	1,786,324	2,719,194	2,719,194
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	238	238	238	2,730					5,111	5,111
145	Other Nonreimbursable	79,432	79,432	20,282	32,255	41,787	487,156	487,156	487,156	1,994,002	1,994,002
	<b>TOTAL STATISTICS</b>	105,158	104,733	45,240	233,309	105,567	2,273,480	2,273,480	2,273,480	4,971,697	4,971,697
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 43,818 0.019273537	\$ 103,024 0.045315551			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 238,437 2.27661769	\$ 77,994 1.72400265	\$ 66,544 0.28522042	\$ 411,820 3.90102579	\$ 1,216 0.00053495	\$ 2,212 0.00097311	\$ 48,273 0.02123314	\$ 4,801 0.00096562	\$ 44,293 0.00890905
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 290,256 2.77139011	\$ 32,359 0.71526496	\$ 10,958 0.04696740	\$ 377,422 3.57518991	\$ 1,060 0.00046622	\$ 20,592 0.00905753	\$ 1,506 0.00066255	\$ 4,184 0.00084156	\$ 509 0.00010239
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 852,968 8.11129919	\$ 3,447 0.03291515	\$ 2,793 0.06174769	\$ 6,507 0.02789146	\$ 88,028 0.83386293	\$ 2,495 0.00109727	\$ 4,538 0.00199601	\$ 1,658 0.00072910	\$ 9,847 0.00198064	\$ 1,198 0.00024098

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SIERRA VIEW HOMES

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

Provider NPI:  
1558382598

OSHPD Facility Number:  
206100799

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	\$ 38,221	\$ 118,013	\$ 156,234	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,110	62,093	82,203	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	70,990	219,266	290,256	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 129,321	\$ 399,372	\$ 528,693	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 12,063	\$ 37,246	\$ 49,309	(Sch 3)
010	.20-.39	Fringe Benefits	6300	6,826	21,078	27,904	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	7,684	23,724	31,408	(Sch 4)
010		Housekeeping - Total	6300	\$ 26,573	\$ 82,048	\$ 108,621	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 17,926	\$ 55,348	\$ 73,274	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	67,584	208,675	276,259	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	9,892	30,541	40,433	(Sch 5)
035		Leases and Rentals	7200	286	882	1,168	(Sch 5)
040		Property Taxes	7300	198	610	808	(Sch 5)
045		Property Insurance	7400	5,141	15,874	21,015	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	112,786	348,240	461,026	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 369,707	\$ 1,141,590	\$ 1,511,297	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 40,588	\$ 4,363	\$ 44,951	(Sch 3)
060	.20-.39	Fringe Benefits	6400	16,633	1,788	18,421	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	7,398	795	8,193	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 64,619	\$ 6,946	\$ 71,565	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 209,259	\$ 45,873	\$ 255,132	(Sch 3)
065	.20-.39	Fringe Benefits	6500	90,014	19,732	109,746	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	149,063	190,436	339,499	(Sch 4)
065		Dietary - Total	6500	\$ 448,336	\$ 256,041	\$ 704,377	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
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:  
SIERRA VIEW HOMES

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

Provider NPI:  
1558382598

OSHPD Facility Number:  
206100799

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	158,815	0	158,815	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 158,815	\$ 0	\$ 158,815	
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	68,698	0	68,698	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 68,698	\$ 0	\$ 68,698	
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	7,700	0	7,700	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 7,700	\$ 0	\$ 7,700	
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	707	0	707	(Sch 4)
085		Pharmacy - Total	8300	\$ 707	\$ 0	\$ 707	
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		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
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	3,030	0	3,030	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,030	\$ 0	\$ 3,030	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SIERRA VIEW HOMES

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

Provider NPI:  
1558382598

OSHPD Facility Number:  
206100799

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		\$ 238,950	\$ 0	\$ 238,950	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,144,268	\$ 0	\$ 1,144,268	(Sch 2)
105	.20-.39	Fringe Benefits	6110	444,994	(3,484)	441,510	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	200,546	0	200,546	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,789,808	\$ (3,484)	\$ 1,786,324	
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:  
SIERRA VIEW HOMES

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

Provider NPI:  
1558382598

OSHPD Facility Number:  
206100799

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)
		<b>Other Nonreimbursable</b>				
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	393	0	393 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 393	\$ 0	\$ 393
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 339,421	\$ 0	\$ 339,421 (Sch 2)
145	.20-.39	Fringe Benefits	9100	143,425	0	143,425 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	4,310	0	4,310 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 487,156	\$ 0	\$ 487,156
146		<b>Subtotal 105 - 145</b>		\$ 2,277,357	\$ (3,484)	\$ 2,273,873
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 23,420	\$ 8,448	\$ 31,868 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,782	3,168	11,950 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 32,202	\$ 11,616	\$ 43,818

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SIERRA VIEW HOMES

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

Provider NPI:  
1558382598

OSHPD Facility Number:  
206100799

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	\$ 56,744	\$ 20,470	\$ 77,214	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,968	6,842	25,810	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,716	4,948	18,664	(Sch 4)
160		Activities - Total	6700	\$ 89,428	\$ 32,260	\$ 121,688	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 163,870	\$ 69,962	\$ 233,832	(Sch 6)
165	.20-.39	Fringe Benefits	6900	59,804	25,236	85,040	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	151,998	38,873	190,871	(Sch 6)
165		Administration - Total	6900	\$ 375,672	\$ 134,071	\$ 509,743	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 30,073	\$ 0	\$ 30,073	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,152	3,484	13,636	(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	\$ 40,225	\$ 3,484	\$ 43,709	
167		CDPH Licensing Fees	6900	\$ 17,531	\$ 0	\$ 17,531	(Sch 6)
168		Professional Liability Insurance	6900	\$ 59,471	\$ (37,576)	\$ 21,895	(Sch 6)
169		Quality Assurance Fees	6900	\$ 289,766	\$ 0	\$ 289,766	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 28,444	\$ 10,261	\$ 38,705	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,438	2,322	8,760	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	589	213	802	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 35,471	\$ 12,796	\$ 48,267	
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	
		<b>Subtotal 155 - 174</b>		\$ 939,766	\$ 156,651	\$ 1,096,417	
200		<b>Total</b>		\$ 4,338,735	\$ 1,557,744	\$ 5,896,479	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 179,162	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
SIERRA VIEW HOMES							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1558382598		9
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						
<b><u>MEMORANDUM ADJUSTMENT</u></b>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include the amount of group health insurance expense for informational purpose. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	<b>II C2</b> \$179,162	\$179,162	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
SIERRA VIEW HOMES							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1558382598	9	
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				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	\$10,152	<b>II C1-2</b>	\$13,636
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefit:	444,994	\$3,484	441,510
							To adjust the provider's reclassification of fringe benefits to agree with the general ledger in conjunction with adjustment 5		(3,484)	
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-I, Sections 2300 and 2304			
							CCR, Title 22, Section 52000			
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$151,998	<b>II F1</b>	\$161,382 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	59,471	\$9,384	50,087 *
							To reclassify insurance expense to agree with the provider's premium and policy statements for proper cost reimbursement.		(9,384)	
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-I, Sections 2300, 2302.4, 2302.8 and 2304			
							CCR, Title 22, Sections 52501 and 52507			
4	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	\$149,063	<b>II C1</b>	\$306,822 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 161,382	\$157,759	3,623 *
							To reverse the provider's reclassification of management fees to Residential Care for proper allocation through the step-down process in conjunction with adjustment 5.		(157,759)	
							42 CFR 143.20, 143.24 and 413.50			
							CMS Pub. 15-I, Sections 2300, 2304, 2306 and 2308			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
SIERRA VIEW HOMES							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1558382598		9
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				
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>										
							<b>II C</b>			
5	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$38,221	\$118,013	\$156,234
	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	20,110	62,093	82,203
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	70,990	219,266	290,256
	10.5	010	1	8A-1	010	1	Housekeeping - Salaries and Wages	12,063	37,246	49,309
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	6,826	21,078	27,904
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	7,684	25,914	33,598 *
	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	17,926	55,348	73,274
	10.5	025	4	8A-1	025	4	Depreciation - Equipment	67,584	208,675	276,259
	10.5	030	4	8A-1	030	4	Depreciation and Amortization - Other	9,892	30,541	40,433
	10.5	035	4	8A-1	035	4	Leases and Rentals	286	882	1,168
	10.5	040	4	8A-1	040	4	Property Taxes	198	610	808
	10.5	045	4	8A-1	045	4	Property Insurance	5,141	15,874	21,015
	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	112,786	348,240	461,026
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wages	40,588	4,363	44,951
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	16,633	1,788	18,421
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	7,398	795	8,193
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	209,259	45,873	255,132
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	90,014	19,732	109,746
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	* 306,822	32,677	339,499
	10.5	155	1	8A-1	155	1	Social Services - Salaries and Wages	23,420	8,448	31,868
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	8,782	3,168	11,950
	10.5	160	1	8A-1	160	1	Activities - Salaries and Wages	56,744	20,470	77,214
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	18,968	6,842	25,810
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	13,716	4,948	18,664
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	163,870	69,962	233,832
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	59,804	25,236	85,040
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 3,623	192,112	195,735 *
	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages	28,444	10,261	38,705
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	6,438	2,322	8,760
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor	589	213	802
To add back reported Residential Care expenses to the appropriate cost center for proper allocation of overhead costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306										
*Balance carried forward from prior/to subsequent adjustments										Page 3

Provider Name							Fiscal Period	Provider NPI		Adjustments	
SIERRA VIEW HOMES							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1558382598		9	
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					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
							<b>II D1</b>				
6	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	*	\$33,598	(\$2,190)	\$31,408
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	195,735	(4,864)	190,871
							To offset the provider's cost report adjustments to the appropriate cost centers to conform with the audit report.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							<b>II F1</b>				
7	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	*	\$50,087	(\$28,192)	\$21,895
							To adjust insurance expense to agree with the provider's premium and policy statements.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SIERRA VIEW HOMES							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1558382598		9
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					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
<b>II 12</b>											
8	10.7	105	5	7	105	N/A	Skilled Nursing Care (Meals Served)	63,540	240	63,780	
	10.7	175	5	7	N/A	N/A	Total Statistics - Dietary	105,327	240	105,567	
To adjust reported meal statistics to agree with the provider's records and to establish Residential Care as a nonreimbursable cost center. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-I, Sections 2300, 2304, 2306 and 2328											
<b>II 13</b>											
9	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	214,806	(31,484)	183,322	
	10.7	145	4	7	145	N/A	Other Nonreimbursable	32,819	(564)	32,255	
	10.7	175	4	7	N/A	N/A	Total Statistics - Laundry and Linen	265,357	(32,048)	233,309	
To adjust reported laundry statistics to agree with the provider's records and to establish Residential Care as a nonreimbursable cost center. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-I, Sections 2300, 2304, 2306 and 2328											