

**REPORT
ON THE
RATE SETTING AUDIT**

**SIERRA VIEW CARE CENTER
BALDWIN PARK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1356506729**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Felipe Avila
Auditor: Andre Shammass**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 22, 2013

William Presnell, CFO
Sun Mar Management Services
3050 Saturn Street, Suite 101
Brea, CA 92821

SIERRA VIEW CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1356506729
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 that include a summary of the total due the State in the amount of \$1,144, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SIERRA VIEW CARE CENTER

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

Provider NPI:
1356506729

OSHPD Facility No.:
206190537

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	\$ 2,559,420	\$ 75.33
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 650,021	\$ 19.13
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 771,696	\$ 22.71
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 326,585	\$ 9.61
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 27,446	\$ 0.81
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,829	\$ 0.55
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 33,522	\$ 0.99
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 379,115	\$ 11.16
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 657,312	\$ 19.35
11	Cost of Routine Service/Audited Total Costs	\$ 5,838,526	\$ 5,423,947	\$ 159.65
12	Total Patient Days (Adj)	33,975	33,975	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 171.85	\$ 159.65	
14	Overpayments (Adj 10,11)	\$ 0	\$ (1,144)	
15	Medi-Cal Days (Adj 9)	28,238	28,154	
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:
SIERRA VIEW CARE CENTER

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

Provider NPI:
1356506729

OSHPD Facility No.:
206190537

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:
SIERRA VIEW CARE CENTER

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

Provider NPI:
1356506729

OSHPD Facility No.:
206190537

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	\$ 58,763	\$ 58,763		
160	Activities	93,306		\$ 93,306	
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	286,808	0	0	286,808
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	241,058	0	0	241,058
083	Speech Pathology	39,374	0	0	39,374
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,407,351	58,763	93,306	2,559,420 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,126,660	\$ 58,763	\$ 93,306	\$ 3,126,660

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SIERRA VIEW CARE CENTER

Provider NPI:
1356506729

OSHPD Facility Number:
206190537

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	\$ 27,427	\$ 27,427										
010	Housekeeping	164,079	118	\$ 164,197									
060	Laundry and Linen	79,860	176	1,059	\$ 81,095								
065	Dietary	257,808	2,490	14,972	0	\$ 275,271							
155	Social Services	N/A	132	794	0	0	\$ 926						
160	Activities	N/A	845	5,079	0	0	0	\$ 5,924					
165	Administration	N/A	1,180	7,094	0	0	0	0	\$ 8,274	\$ 8,274			
166	Medical Records	77,579	259	1,557	0	0	0	0	79,395		\$ 79,395		
170	Inservice Education - Nursing	68,311	212	1,272	0	0	0	0	\$ 69,795				
ANCILLARY SERVICES													
075	Patient Supplies		464	2,789	0	0	0	0	0	3,253	49	466	\$ 3,767
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		371	2,229	0	0	0	0	0	2,600	474	4,549	7,623
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		372	2,239	0	0	0	0	0	2,612	401	3,847	6,860
083	Speech Pathology		0	0	0	0	0	0	0	0	63	604	667
085	Pharmacy		115	692	0	0	0	0	0	807	264	2,532	3,604
090	Laboratory		0	0	0	0	0	0	0	0	21	198	219
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	207	1,990	2,197
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		20,693	124,420	81,095	275,271	926	5,924	69,795	578,123	6,786	65,112	650,021 *
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	0	0	0	0	0	0	0	10	96	106
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 675,064	\$ 27,427	\$ 164,197	\$ 81,095	\$ 275,271	\$ 926	\$ 5,924	\$ 69,795	\$ 587,394	\$ 8,274	\$ 79,395	\$ 675,064

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR**

Provider Name:
SIERRA VIEW CARE CENTER

Provider NPI:
1356506729

OSHPD Facility Number:
206190537

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	\$ 108,996	\$ 108,996										
010	Housekeeping	24,437	471	\$ 24,908									
060	Laundry and Linen	22,365	700	161	\$ 23,225								
065	Dietary	212,061	9,896	2,271	0	\$ 224,228							
155	Social Services	0	525	120	0	0	\$ 645						
160	Activities	1,454	3,357	770	0	0	0	\$ 5,581					
165	Administration	N/A	4,689	1,076	0	0	0	0		\$ 5,765	\$ 5,765		
166	Medical Records	0	1,029	236	0	0	0	0		1,266		\$ 1,266	
170	Inservice Education - Nursing	1,066	841	193	0	0	0	0	\$ 2,100				
	ANCILLARY SERVICES												
075	Patient Supplies	18,451	1,843	423	0	0	0	0	0	20,717	34	7	\$ 20,759
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,473	338	0	0	0	0	0	1,811	330	73	2,214
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	1,480	340	0	0	0	0	0	1,820	279	61	2,160
083	Speech Pathology	0	0	0	0	0	0	0	0	0	44	10	54
085	Pharmacy	162,003	457	105	0	0	0	0	0	162,565	184	40	162,790
090	Laboratory	12,911	0	0	0	0	0	0	0	12,911	14	3	12,929
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	129,624	0	0	0	0	0	0	0	129,624	144	32	129,800
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	409,042	82,235	18,874	23,225	224,228	645	5,581	2,100	765,930	4,728	1,038	771,696 *
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	6,240	0	0	0	0	0	0	0	6,240	7	2	6,248
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,108,650	\$ 108,996	\$ 24,908	\$ 23,225	\$ 224,228	\$ 645	\$ 5,581	\$ 2,100	\$ 1,101,619	\$ 5,765	\$ 1,266	\$ 1,108,650

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SIERRA VIEW CARE CENTER

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

Provider NPI:
1356506729

OSHPD Facility Number:
206190537

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)	\$ 346,654	92%							
	Property Tax (line 40)	29,133	8%	\$ 375,787						
005	Plant Operations and Maintenance			1,133	\$ 1,133					
010	Housekeeping			1,619	5	\$ 1,624				
060	Laundry and Linen			2,405	7	10	\$ 2,423			
065	Dietary			34,015	103	148	0	\$ 34,266		
155	Social Services			1,804	5	8	0	0	\$ 1,817	
160	Activities			11,539	35	50	0	0	0	\$ 11,624
165	Administration			16,117	49	70	0	0	0	0
166	Medical Records			3,538	11	15	0	0	0	0
170	Inservice Education - Nursing			2,890	9	13	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			6,336	19	28	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,064	15	22	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,087	15	22	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,572	5	7	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			282,667	855	1,230	2,423	34,266	1,817	11,624
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 375,787	100%	\$ 375,787	\$ 1,133	\$ 1,624	\$ 2,423	\$ 34,266	\$ 1,817	\$ 11,624

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SIERRA VIEW CARE CENTER

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

Provider NPI:
1356506729

OSHPD Facility Number:
206190537

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 346,654	92%							
	Property Tax (line 40)	29,133	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 16,236	\$ 16,236				
166	Medical Records				3,564		\$ 3,564			
170	Inservice Education - Nursing			\$ 2,912						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,383	95	21	\$ 6,499	\$ 5,995	\$ 504
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	5,101	930	204	6,236	5,753	483
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,125	787	173	6,084	5,613	472
083	Speech Pathology			0	0	124	27	151	139	12
085	Pharmacy			0	1,584	518	114	2,216	2,044	172
090	Laboratory			0	0	41	9	49	46	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	407	89	496	458	38
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			2,912	337,794	13,315	2,923	354,032	326,585	27,446
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	0	20	4	24	22	2
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 375,787	100%	\$ 2,912	\$ 355,987	\$ 16,236	\$ 3,564	\$ 375,787	\$ 346,654	\$ 29,133

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SIERRA VIEW CARE CENTER

Provider NPI:
1356506729

OSHPD Facility Number:
206190537

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. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,553												
055	Interest - Other	55,052												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	741,899												
	Total Costs Allocable as Administration	801,504	60%											
167	CDPH Licensing Fees	22,960	2%											
168	Professional Liability Insurance	40,876	3%											
169	Quality Assurance Fees	462,280	35%											
174	Caregiver Training	0	0%											
	Total	1,327,620	100%						\$ 1,327,620					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,253	\$ 20,717	\$ 6,383	\$ 30,353	7,792	\$ 4,704	\$ 135	\$ 240	\$ 2,713	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			286,808	2,600	1,811	5,101	296,321	76,069	45,924	1,316	2,342	26,487	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			241,058	2,612	1,820	5,125	250,614	64,335	38,840	1,113	1,981	22,402	0
083	Speech Pathology			39,374	0	0	0	39,374	10,108	6,102	175	311	3,520	0
085	Pharmacy			0	807	162,565	1,584	164,957	42,346	25,565	732	1,304	14,745	0
090	Laboratory			0	0	12,911	0	12,911	3,314	2,001	57	102	1,154	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	129,624	0	129,624	33,276	20,089	575	1,025	11,587	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			2,559,420	578,123	765,930	337,794	4,241,267	1,088,778	657,312	18,829	33,522	379,115	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	0	6,240	0	6,240	1,602	967	28	49	558	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,327,620		\$ 3,126,660	\$ 587,394	\$ 1,101,619	\$ 355,987	\$ 5,171,661	\$ 1,327,620					
	Total Administrative Costs							\$ 1,327,620		\$ 801,504	\$ 22,960	\$ 40,876	\$ 462,280	\$ -
	Unit Cost Multiplier							0.25671059						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 87,670	\$ 7,031	\$ 19,800	\$ 114,500							
	TOTAL FACILITY COSTS							\$ 6,613,781						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SIERRA VIEW CARE CENTER

Provider NPI:
1356506729

OSHPD Facility Number:
206190537

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	49									
010	Housekeeping	70	70								
060	Laundry and Linen	104	104	104							
065	Dietary	1,471	1,471	1,471							
155	Social Services	78	78	78							
160	Activities	499	499	499							
165	Administration	697	697	697							
166	Medical Records	153	153	153							
170	Inservice Education - Nursing	125	125	125							
	ANCILLARY SERVICES										
075	Patient Supplies	274	274	274						30,353	30,353
077	Specialized Support Surfaces									0	0
080	Physical Therapy	219	219	219						296,321	296,321
081	Respiratory Therapy									0	0
082	Occupational Therapy	220	220	220						250,614	250,614
083	Speech Pathology									39,374	39,374
085	Pharmacy	68	68	68						164,957	164,957
090	Laboratory									12,911	12,911
095	Home Health Services									0	0
100	Other Ancillary Services									129,624	129,624
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,224	12,224	12,224	335,250	100,575	2,816,393	2,816,393	2,816,393	4,241,267	4,241,267
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									6,240	6,240
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	16,251	16,202	16,132	335,250	100,575	2,816,393	2,816,393	2,816,393	5,171,661	5,171,661
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 58,763 0.020864631	\$ 93,306 0.033129609			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 27,427 1.69281570	\$ 164,197 10.17837200	\$ 81,095 0.24189293	\$ 275,271 2.73696761	\$ 926 0.00032877	\$ 5,924 0.00210330	\$ 69,795 0.02478166	\$ 8,274 0.00159992	\$ 79,395 0.01535199
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 108,996 6.72731762	\$ 24,908 1.54400646	\$ 23,225 0.06927731	\$ 224,228 2.22946177	\$ 645 0.00022907	\$ 5,581 0.00198175	\$ 2,100 0.00074561	\$ 5,765 0.00111475	\$ 1,266 0.00024470
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 375,787 23.12393084	\$ 1,133 0.06993412	\$ 1,624 0.10064286	\$ 2,423 0.00722634	\$ 34,266 0.34070317	\$ 1,817 0.00064514	\$ 11,624 0.00412725	\$ 2,912 0.00103388	\$ 16,236 0.00313947	\$ 3,564 0.00068915

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SIERRA VIEW CARE CENTER

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

Provider NPI:
1356506729

OSHPD Facility Number:
206190537

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	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200	27,946	(519)	27,427	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	108,996	0	108,996	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 136,942	\$ (519)	\$ 136,423	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300		0	0	(Sch 3)
010	.79	Agency Staff	6300	167,183	(3,104)	164,079	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,508	(71)	24,437	(Sch 4)
010		Housekeeping - Total	6300	\$ 191,691	\$ (3,175)	\$ 188,516	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	6,131	0	6,131	(Sch 5)
025		Depreciation: Equipment	7140	32,619	0	32,619	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	2,542	0	2,542	(Sch 5)
035		Leases and Rentals	7200	305,362	0	305,362	(Sch 5)
040		Property Taxes	7300	29,133	0	29,133	(Sch 5)
045		Property Insurance	7400	4,553	0	4,553	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 55,103	\$ (51)	\$ 55,052	(Sch 6)
057		Subtotal 005 - 055		\$ 764,076	\$ (3,745)	\$ 760,331	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400		0	0	(Sch 3)
060	.79	Agency Staff	6400	81,371	(1,511)	79,860	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,452	(87)	22,365	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 103,823	\$ (1,598)	\$ 102,225	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500		0	0	(Sch 3)
065	.79	Agency Staff	6500	262,589	(4,781)	257,808	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	325,528	(113,467)	212,061	(Sch 4)
065		Dietary - Total	6500	\$ 588,117	\$ (118,248)	\$ 469,869	
070		Provision for Bad Debts	7700	\$ 11,269	(11,269)	\$ 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	18,451	0	18,451	(Sch 4)
075		Patient Supplies - Total	8100	\$ 18,451	\$ 0	\$ 18,451	
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 CARE CENTER

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

Provider NPI:
1356506729

OSHPD Facility Number:
206190537

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	286,808	0	286,808	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 286,808	\$ 0	\$ 286,808	
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	241,058	0	241,058	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 241,058	\$ 0	\$ 241,058	
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	39,374	0	39,374	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 39,374	\$ 0	\$ 39,374	
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	162,003	0	162,003	(Sch 4)
085		Pharmacy - Total	8300	\$ 162,003	\$ 0	\$ 162,003	
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	12,911	0	12,911	(Sch 4)
090		Laboratory - Total	8400	\$ 12,911	\$ 0	\$ 12,911	
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	129,624	0	129,624	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 129,624	\$ 0	\$ 129,624	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SIERRA VIEW CARE CENTER

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

Provider NPI:
1356506729

OSHPD Facility Number:
206190537

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		\$ 890,229	\$ 0	\$ 890,229	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,957,420	\$ (16,098)	\$ 1,941,322	(Sch 2)
105	.20-.39	Fringe Benefits	6110	468,725	(2,696)	466,029	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	423,408	(14,366)	409,042	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,849,553	\$ (33,160)	\$ 2,816,393	
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 CARE CENTER

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

Provider NPI:
1356506729

OSHPD Facility Number:
206190537

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	6,240	0	6,240 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,240	\$ 0	\$ 6,240
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,855,793	\$ (33,160)	\$ 2,822,633
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 47,432	\$ 0	\$ 47,432 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,331	0	11,331 (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	\$ 58,763	\$ 0	\$ 58,763

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SIERRA VIEW CARE CENTER

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

Provider NPI:
1356506729

OSHPD Facility Number:
206190537

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	\$ 77,116	\$ 0	\$ 77,116	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,190	0	16,190	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,454	0	1,454	(Sch 4)
160		Activities - Total	6700	\$ 94,760	\$ 0	\$ 94,760	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 174,944	\$ (13,154)	\$ 161,790	(Sch 6)
165	.20-.39	Fringe Benefits	6900	32,363	(2,715)	29,648	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	829,995	(279,534)	550,461	(Sch 6)
165		Administration - Total	6900	\$ 1,037,302	\$ (295,403)	\$ 741,899	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 65,468	\$ 0	\$ 65,468	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,111	0	12,111	(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	\$ 77,579	\$ 0	\$ 77,579	
167		CDPH Licensing Fees	6900	\$ 22,960	\$ 0	\$ 22,960	(Sch 6)
168		Professional Liability Insurance	6900	\$ 40,876	\$ 0	\$ 40,876	(Sch 6)
169		Quality Assurance Fees	6900	\$ 462,280	\$ 0	\$ 462,280	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,764	\$ 0	\$ 54,764	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,547	0	13,547	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,066	0	1,066	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 69,377	\$ 0	\$ 69,377	
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		\$ 1,863,897	\$ (295,403)	\$ 1,568,494	
200		Total		\$ 7,077,204	\$ (463,423)	\$ 6,613,781	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 72,509	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SIERRA VIEW CARE CENTER

Provider NPI:
1356506729

OSHPD Facility Number:
206190537

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$463,423)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(126,234)</u>	<u>(11,269)</u>	<u>(1,770)</u>	<u>(34,663)</u>	<u>(289,487)</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
SIERRA VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356506729		11
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 group health insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$72,509	\$72,509	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SIERRA VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1356506729	11		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$423,408	(\$9,953)	\$413,455 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	829,995	9,953	839,948 *	
							To reclassify payroll processing fees to the administrative cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,957,420	(\$16,098)	\$1,941,322	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	468,725	(2,696)	466,029	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	174,944	16,098	191,042 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	32,363	2,696	35,059 *	
							To reclassify Central Supplies Clerk salaries and employee benefits to the Administration 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				

Provider Name							Fiscal Period	Provider NPI		Adjustments
SIERRA VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1356506729		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
4	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$27,946	(\$519)	\$27,427
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	167,183	(3,104)	164,079
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	24,508	(71)	24,437
	10.5	055	4	8A-1	055	4	Interest - Other	55,103	(51)	55,052
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	81,371	(1,511)	79,860
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	22,452	(87)	22,365
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	262,589	(4,781)	257,808
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	325,528	(113,467)	212,061
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 413,455	(2,643)	410,812 *
							To eliminate the profits from related party transactions. 42 CFR 413.17, 413.134(h), 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2300 and 2304			
5	10.5	070	4	8A-1	070	4	Provision for Bad Debts	\$11,269	(\$11,269)	\$0
							To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300			
6	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$410,812	(\$1,770)	\$409,042
							To eliminate transportation expenses not included in the Medi-Cal rate. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 900, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51323			
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* \$191,042	(\$29,252)	\$161,790
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 35,059	(5,411)	29,648
							To eliminate marketing expense because marketing is not reimbursable under the medi-cal program. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304 and 2328			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
SIERRA VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1356506729		11
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$839,948	(\$289,487)	\$550,461
							To adjust the reported home office costs to agree with the audited home office report of Sun Mar Management Services for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
SIERRA VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1356506729		11			
Report References							Explanation of Audit Adjustments							
Cost Report				Audit Report								As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>														
9	4.1	5	2	1	15	N/A	Skilled Nursing Care - Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: October 9, 2012 Payment Period: January 1, 2011 through October 8, 2012 Service Period: January 1, 2011 through December 31, 2011 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			28,238	(84)	28,154		

Provider Name							Fiscal Period			Provider NPI		Adjustments
SIERRA VIEW CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1356506729		11
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						
ADJUSTMENTS TO OTHER MATTERS												
10	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 2304 and 2409		\$0	\$710	\$710 *	
11	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	*	\$710	\$434	\$1,144	

*Balance carried forward from prior/to subsequent adjustments