

**REPORT
ON THE
RATE SETTING AUDIT**

**SUN MAR NURSING CENTER - ANAHEIM
ANAHEIM, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1386740207**

**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: Lang Doan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 14, 2013

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

SUN MAR NURSING CENTER - ANAHEIM
NATIONAL PROVIDER IDENTIFIER (NPI) 1386740207
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
3. Audited Allocation of Home Office Cost

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.

William Presnell
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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—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:
SUN MAR NURSING CENTER - ANAHEIM

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

Provider NPI:
1386740207

OSHPD Facility No.:
206301281

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	\$ 2,144,782	\$ 88.27
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 525,174	\$ 21.61
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 546,479	\$ 22.49
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 452,941	\$ 18.64
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 18,069	\$ 0.74
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,204	\$ 0.58
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 22,961	\$ 0.94
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 274,264	\$ 11.29
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 348,778	\$ 14.35
11	Cost of Routine Service/Audited Total Costs	\$ 4,685,440	\$ 4,347,653	\$ 178.92
12	Total Patient Days (Adj)	24,299	24,299	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 192.82	\$ 178.92	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 8)	20,584	1,418	
16	Medi-Cal Managed Care Days (Adj 9)		19,166	
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:
SUN MAR NURSING CENTER - ANAHEIM

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

Provider NPI:
1386740207

OSHPD Facility No.:
206301281

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:
SUN MAR NURSING CENTER - ANAHEIM

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

Provider NPI:
1386740207

OSHPD Facility No.:
206301281

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 45,375	\$ 45,375		
160	Activities	84,412		\$ 84,412	
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	260,942	0	0	260,942
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	247,521	0	0	247,521
083	Speech Pathology	10,377	0	0	10,377
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	2,014,995	45,375	84,412	2,144,782 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,663,622	\$ 45,375	\$ 84,412	\$ 2,663,622

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SUN MAR NURSING CENTER - ANAHEIM

Provider NPI:
1386740207

OSHPD Facility Number:
206301281

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	\$ 19,564	\$ 19,564										
010	Housekeeping	116,947	42	\$ 116,989									
060	Laundry and Linen	56,905	630	3,777	\$ 61,312								
065	Dietary	245,677	2,312	13,854	0	\$ 261,842							
155	Social Services	N/A	144	864	0	0	\$ 1,008						
160	Activities	N/A	75	449	0	0	0	\$ 524					
165	Administration	N/A	951	5,700	0	0	0	0		\$ 6,652	\$ 6,652		
166	Medical Records	39,041	173	1,036	0	0	0	0		40,250		\$ 40,250	
170	Inservice Education - Nursing	63,806	421	2,522	0	0	0	0	\$ 66,749				
ANCILLARY SERVICES													
075	Patient Supplies		248	1,486	0	0	0	0	0	1,733	36	219	\$ 1,989
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,009	6,046	0	0	0	0	0	7,055	458	2,774	10,288
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	378	2,285	2,663
083	Speech Pathology		0	0	0	0	0	0	0	0	16	96	112
085	Pharmacy		0	0	0	0	0	0	0	0	188	1,137	1,325
090	Laboratory		0	0	0	0	0	0	0	0	11	69	81
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	36	216	251
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		13,559	81,256	61,312	261,842	1,008	524	66,749	486,250	5,520	33,403	525,174 *
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	8	50	58
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 541,940	\$ 19,564	\$ 116,989	\$ 61,312	\$ 261,842	\$ 1,008	\$ 524	\$ 66,749	\$ 495,038	\$ 6,652	\$ 40,250	\$ 541,940

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SUN MAR NURSING CENTER - ANAHEIM

Provider NPI:
1386740207

OSHPD Facility Number:
206301281

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	\$ 107,270	\$ 107,270										
010	Housekeeping	13,825	232	\$ 14,057									
060	Laundry and Linen	13,315	3,456	454	\$ 17,225								
065	Dietary	145,649	12,675	1,665	0	\$ 159,989							
155	Social Services	0	790	104	0	0	\$ 894						
160	Activities	5,381	411	54	0	0	0	\$ 5,846					
165	Administration	N/A	5,215	685	0	0	0	0		\$ 5,900	\$ 5,900		
166	Medical Records	0	948	125	0	0	0	0		1,073		\$ 1,073	
170	Inservice Education - Nursing	0	2,307	303	0	0	0	0	\$ 2,610				
ANCILLARY SERVICES													
075	Patient Supplies	14,038	1,359	178	0	0	0	0	0	15,576	32	6	\$ 15,614
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	5,532	726	0	0	0	0	0	6,258	407	74	6,739
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	335	61	396
083	Speech Pathology	0	0	0	0	0	0	0	0	0	14	3	17
085	Pharmacy	123,188	0	0	0	0	0	0	0	123,188	167	30	123,385
090	Laboratory	7,525	0	0	0	0	0	0	0	7,525	10	2	7,537
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	23,352	0	0	0	0	0	0	0	23,352	32	6	23,389
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	270,021	74,344	9,763	17,225	159,989	894	5,846	2,610	540,692	4,897	890	546,479 *
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	5,410	0	0	0	0	0	0	0	5,410	7	1	5,419
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 728,974	\$ 107,270	\$ 14,057	\$ 17,225	\$ 159,989	\$ 894	\$ 5,846	\$ 2,610	\$ 722,001	\$ 5,900	\$ 1,073	\$ 728,974

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SUN MAR NURSING CENTER - ANAHEIM

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

Provider NPI:
1386740207

OSHPD Facility Number:
206301281

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)	\$ 489,228	96%							
	Property Tax (line 40)	19,517	4%	\$ 508,745						
005	Plant Operations and Maintenance			15,221	\$ 15,221					
010	Housekeeping			1,066	33	\$ 1,099				
060	Laundry and Linen			15,900	490	35	\$ 16,426			
065	Dietary			58,315	1,799	130	0	\$ 60,244		
155	Social Services			3,636	112	8	0	0	\$ 3,756	
160	Activities			1,891	58	4	0	0	0	\$ 1,953
165	Administration			23,995	740	54	0	0	0	0
166	Medical Records			4,363	135	10	0	0	0	0
170	Inservice Education - Nursing			10,616	327	24	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			6,253	193	14	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			25,449	785	57	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			342,040	10,549	764	16,426	60,244	3,756	1,953
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	\$ 508,745	100%	\$ 508,745	\$ 15,221	\$ 1,099	\$ 16,426	\$ 60,244	\$ 3,756	\$ 1,953

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SUN MAR NURSING CENTER - ANAHEIM

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

Provider NPI:
1386740207

OSHPD Facility Number:
206301281

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 96% Of Total	Property Tax 4% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 489,228	96%							
	Property Tax (line 40)	19,517	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,789	\$ 24,789				
166	Medical Records				4,507		\$ 4,507			
170	Inservice Education - Nursing			\$ 10,967						
	ANCILLARY SERVICES									
075	Patient Supplies			0	6,460	135	25	\$ 6,620	\$ 6,366	\$ 254
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	26,291	1,709	311	28,310	27,224	1,086
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,407	256	1,663	1,599	64
083	Speech Pathology			0	0	59	11	70	67	3
085	Pharmacy			0	0	700	127	828	796	32
090	Laboratory			0	0	43	8	51	49	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	133	24	157	151	6
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			10,967	446,698	20,572	3,740	471,010	452,941	18,069
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	31	6	36	35	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 508,745	100%	\$ 10,967	\$ 479,449	\$ 24,789	\$ 4,507	\$ 508,745	\$ 489,228	\$ 19,517

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SUN MAR NURSING CENTER - ANAHEIM

Provider NPI:
1386740207

OSHPD Facility Number:
206301281

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 42% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,778												
055	Interest - Other	12,073												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	397,418												
	Total Costs Allocable as Administration	420,269	53%											
167	CDPH Licensing Fees	17,115	2%											
168	Professional Liability Insurance	27,668	3%											
169	Quality Assurance Fees	330,482	42%											
174	Caregiver Training	0	0%											
	Total	795,534	100%						\$ 795,534					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,733	\$ 15,576	\$ 6,460	\$ 23,769	4,337	\$ 2,291	\$ 93	\$ 151	\$ 1,802	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			260,942	7,055	6,258	26,291	300,546	54,837	28,969	1,180	1,907	22,780	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			247,521	0	0	0	247,521	45,162	23,858	972	1,571	18,761	0
083	Speech Pathology			10,377	0	0	0	10,377	1,893	1,000	41	66	787	0
085	Pharmacy			0	0	123,188	0	123,188	22,477	11,874	484	782	9,337	0
090	Laboratory			0	0	7,525	0	7,525	1,373	725	30	48	570	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	23,352	0	23,352	4,261	2,251	92	148	1,770	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			2,144,782	486,250	540,692	446,698	3,618,422	660,208	348,778	14,204	22,961	274,264	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	5,410	0	5,410	987	521	21	34	410	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 795,534		\$ 2,663,622	\$ 495,038	\$ 722,001	\$ 479,449	\$ 4,360,110	\$ 795,534					
	Total Administrative Costs							\$ 795,534		\$ 420,269	\$ 17,115	\$ 27,668	\$ 330,482	\$ -
	Unit Cost Multiplier							0.18245732						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 46,902	\$ 6,973	\$ 29,296	\$ 83,171							
	TOTAL FACILITY COSTS							\$ 5,238,815						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SUN MAR NURSING CENTER - ANAHEIM

Provider NPI:
1386740207

OSHPD Facility Number:
206301281

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	314									
010	Housekeeping	22	22								
060	Laundry and Linen	328	328	328							
065	Dietary	1,203	1,203	1,203							
155	Social Services	75	75	75							
160	Activities	39	39	39							
165	Administration	495	495	495							
166	Medical Records	90	90	90							
170	Inservice Education - Nursing	219	219	219							
	ANCILLARY SERVICES										
075	Patient Supplies	129	129	129						23,769	23,769
077	Specialized Support Surfaces									0	0
080	Physical Therapy	525	525	525						300,546	300,546
081	Respiratory Therapy									0	0
082	Occupational Therapy									247,521	247,521
083	Speech Pathology									10,377	10,377
085	Pharmacy									123,188	123,188
090	Laboratory									7,525	7,525
095	Home Health Services									0	0
100	Other Ancillary Services									23,352	23,352
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,056	7,056	7,056	241,180	72,354	2,285,016	2,285,016	2,285,016	3,618,422	3,618,422
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									5,410	5,410
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,495	10,181	10,159	241,180	72,354	2,285,016	2,285,016	2,285,016	4,360,110	4,360,110
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 45,375 0.019857629	\$ 84,412 0.036941536			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 19,564 1.92161870	\$ 116,989 11.51582593	\$ 61,312 0.25421877	\$ 261,842 3.61890491	\$ 1,008 0.00044105	\$ 524 0.00022935	\$ 66,749 0.02921152	\$ 6,652 0.00152554	\$ 40,250 0.00923150
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 107,270 10.53629310	\$ 14,057 1.38367934	\$ 17,225 0.07141865	\$ 159,989 2.21119395	\$ 894 0.00039124	\$ 5,846 0.00255835	\$ 2,610 0.00114243	\$ 5,900 0.00135327	\$ 1,073 0.00024605
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 508,745 48.47498809	\$ 15,221 1.49505415	\$ 1,099 0.10821350	\$ 16,426 0.06810543	\$ 60,244 0.83263042	\$ 3,756 0.00164370	\$ 1,953 0.00085472	\$ 10,967 0.00479959	\$ 24,789 0.00568535	\$ 4,507 0.00103370

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUN MAR NURSING CENTER - ANAHEIM

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

Provider NPI:
1386740207

OSHPD Facility Number:
206301281

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	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200	0	0	0	(Sch 3)
005	.79	Agency Staff	6200	19,933	(369)	19,564	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	107,270	0	107,270	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 127,203	\$ (369)	\$ 126,834	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 0	\$ 0	\$ 0	(Sch 3)
010	.20-.39	Fringe Benefits	6300	0	0	0	(Sch 3)
010	.79	Agency Staff	6300	119,153	(2,206)	116,947	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,876	(51)	13,825	(Sch 4)
010		Housekeeping - Total	6300	\$ 133,029	\$ (2,257)	\$ 130,772	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,986	0	2,986	(Sch 5)
025		Depreciation: Equipment	7140	26,857	0	26,857	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	21,739	0	21,739	(Sch 5)
035		Leases and Rentals	7200	437,646	0	437,646	(Sch 5)
040		Property Taxes	7300	19,517	0	19,517	(Sch 5)
045		Property Insurance	7400	10,778	0	10,778	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 6)
055		Interest - Other	7600	\$ 12,111	\$ (38)	\$ 12,073	(Sch 6)
057		Subtotal 005 - 055		\$ 791,866	\$ (2,664)	\$ 789,202	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 0	\$ 0	\$ 0	(Sch 3)
060	.20-.39	Fringe Benefits	6400	0	0	0	(Sch 3)
060	.79	Agency Staff	6400	57,979	(1,074)	56,905	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,377	(62)	13,315	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 71,356	\$ (1,136)	\$ 70,220	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 0	\$ 0	\$ 0	(Sch 3)
065	.20-.39	Fringe Benefits	6500	0	0	0	(Sch 3)
065	.79	Agency Staff	6500	250,174	(4,497)	245,677	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	225,657	(80,008)	145,649	(Sch 4)
065		Dietary - Total	6500	\$ 475,831	\$ (84,505)	\$ 391,326	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	14,038	0	14,038	(Sch 4)
075		Patient Supplies - Total	8100	\$ 14,038	\$ 0	\$ 14,038	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUN MAR NURSING CENTER - ANAHEIM

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

Provider NPI:
1386740207

OSHPD Facility Number:
206301281

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	260,942	0	260,942	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 260,942	\$ 0	\$ 260,942	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 0	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	247,521	0	247,521	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 247,521	\$ 0	\$ 247,521	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	10,377	0	10,377	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 10,377	\$ 0	\$ 10,377	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	123,188	0	123,188	(Sch 4)
085		Pharmacy - Total	8300	\$ 123,188	\$ 0	\$ 123,188	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	7,525	0	7,525	(Sch 4)
090		Laboratory - Total	8400	\$ 7,525	\$ 0	\$ 7,525	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	23,352	0	23,352	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 23,352	\$ 0	\$ 23,352	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

SUN MAR NURSING CENTER - ANAHEIM

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1386740207

OSHPD Facility Number:

206301281

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 686,943	\$ 0	\$ 686,943	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,651,299	\$ (470)	\$ 1,650,829	(Sch 2)
105	.20-.39	Fringe Benefits	6110	365,990	(1,824)	364,166	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	278,857	(8,836)	270,021	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,296,146	\$ (11,130)	\$ 2,285,016	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUN MAR NURSING CENTER - ANAHEIM

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

Provider NPI:
1386740207

OSHPD Facility Number:
206301281

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	5,410	0	5,410 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 5,410	\$ 0	\$ 5,410
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,301,556	\$ (11,130)	\$ 2,290,426
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 37,077	\$ 0	\$ 37,077 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,314	(16)	8,298 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	0	0	0 (Sch 4)
155		Social Services - Total	6600	\$ 45,391	\$ (16)	\$ 45,375

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUN MAR NURSING CENTER - ANAHEIM

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

Provider NPI:
1386740207

OSHPD Facility Number:
206301281

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	\$ 69,547	\$ 0	\$ 69,547	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,894	(29)	14,865	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,381	0	5,381	(Sch 4)
160		Activities - Total	6700	\$ 89,822	\$ (29)	\$ 89,793	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 98,626	\$ (10,530)	\$ 88,096	(Sch 6)
165	.20-.39	Fringe Benefits	6900	10,797	(12)	10,785	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	579,805	(281,268)	298,537	(Sch 6)
165		Administration - Total	6900	\$ 689,228	\$ (291,810)	\$ 397,418	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 35,189	\$ 0	\$ 35,189	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,852	0	3,852	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 39,041	\$ 0	\$ 39,041	
167		CDPH Licensing Fees	6900	\$ 17,115	\$ 0	\$ 17,115	(Sch 6)
168		Professional Liability Insurance	6900	\$ 27,668	\$ 0	\$ 27,668	(Sch 6)
169		Quality Assurance Fees	6900	\$ 330,482	\$ 0	\$ 330,482	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 53,211	\$ 0	\$ 53,211	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,617	(22)	10,595	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 63,828	\$ (22)	\$ 63,806	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,302,575	\$ (291,877)	\$ 1,010,698	
200		Total		\$ 5,630,127	\$ (391,312)	\$ 5,238,815	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 34,887	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SUN MAR NURSING CENTER - ANAHEIM

Provider NPI:
1386740207

OSHDP Facility Number:
206301281

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$391,312)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>(90,128)</u>	<u>(280,157)</u>	<u>(1,805)</u>	<u>(19,222)</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUN MAR NURSING CENTER - ANAHEIM							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1386740207		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						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$0	\$34,887	\$34,887	

Provider Name							Fiscal Period	Provider NPI		Adjustments
SUN MAR NURSING CENTER - ANAHEIM							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1386740207		9
Report References							Explanation of Audit Adjustments			
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted	
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$278,857	(\$7,013)	\$271,844 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	579,805	7,013	586,818 *
							To reclassify payroll processing fees to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
3	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,651,299	(\$470)	\$1,650,829
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	365,990	(104)	365,886 *
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	98,626	470	99,096 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	10,797	104	10,901 *
							To reclassify the patient supply clerk's salaries and benefits expense to the Administration cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 52000			
4	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$19,933	(\$369)	\$19,564
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	119,153	(2,206)	116,947
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	13,876	(51)	13,825
	10.5	055	4	8A-1	055	4	Interest - Other	12,111	(38)	12,073
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	57,979	(1,074)	56,905
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	13,377	(62)	13,315
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	250,174	(4,497)	245,677
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	225,657	(80,008)	145,649
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 271,844	(1,823)	270,021
							To eliminate the profits from related party transactions. 42 CFR 413.17 / CMS Pub. 15-1, Sections 900 and 1005			

Provider Name							Fiscal Period	Provider NPI	Adjustments		
SUN MAR NURSING CENTER - ANAHEIM							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1386740207	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					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile the reported home office costs to agree with the Sun Mar Management Services Audited Home Office Audit Report for fiscal period ending December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$586,818	(\$280,157)	\$306,661 *
6	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	\$365,886	(\$1,720)	\$364,166
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits		8,314	(16)	8,298
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits		14,894	(29)	14,865
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	10,901	(18)	10,883 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits To reconcile the reported workers compensation insurance to agree with the amount paid. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.2, 2162.5, 2162.9, 2300 and 2304		10,617	(22)	10,595
7	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	*	\$99,096	(\$11,000)	\$88,096
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	10,883	(98)	10,785
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate nonallowable marketing expense. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2 and 2304	*	306,661	(8,124)	298,537

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
SUN MAR NURSING CENTER - ANAHEIM							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1386740207		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						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
8	4.1	5	2	1	15	N/A	Medi-Cal Days To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 8, 2012 Report Date: October 9, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	20,584	(19,166)	1,418		
9	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	19,166	19,166		