

**REPORT
ON THE
RATE SETTING AUDIT**

**SUNNYSIDE NURSING CENTER
TORRANCE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1588660369**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

**Audit Section – Gardena
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Xuan Wang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 10, 2014

Shane Dahl, Administrator
Sunnyside Nursing Center
22617 South Vermont Avenue
Torrance, CA 90502

SUNNYSIDE NURSING CENTER
NATIONAL PROVIDER IDENTIFIER: 1588660369
FISCAL PERIOD ENDED: DECEMBER 31, 2012

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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

Shane Dahl
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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—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Wilma Belardo, Controller
Health Quality Management Group
15760 Ventura Blvd, Suite 920
Encino, CA 91436

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1588660369

OSHPD Facility No.:
206190732

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
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SKILLED NURSING CARE

1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$	N/A	\$	8,915,010	\$	112.73
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$	N/A	\$	2,058,798	\$	26.03
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$	N/A	\$	1,448,475	\$	18.32
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$	N/A	\$	311,571	\$	3.94
5	Property Taxes (Sch. 5, Ln. 105)	\$	N/A	\$	24,148	\$	0.31
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$	N/A	\$	70,770	\$	0.89
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$	N/A	\$	350,172	\$	4.43
8	Caregiver Training (Sch. 6, Ln. 105)	\$	N/A	\$	0	\$	0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$	N/A	\$	927,737	\$	11.73
10	Cost of Administration (Sch. 6, Ln. 105)	\$	N/A	\$	2,160,937	\$	27.32
11	Cost of Routine Service/Audited Total Costs	\$	16,424,410	\$	16,267,617	\$	205.70
12	Total Patient Days (Adj)		79,085		79,085		
13	Cost Per Patient Day (Cost Divided by Days)	\$	207.68	\$	205.70		
14	Overpayments (Adj)	\$	0	\$	0		
15	Medi-Cal Days (Adj 18)		48,985		48,852		
16	Medi-Cal Managed Care Days (Adj 17)				1,855		

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		
21	Medi-Cal Days (Adj)		0		0		

MENTALLY DISORDERED CARE

22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
23	Total Patient Days (Adj)		0		0		
24	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
25	Overpayments (Adj)	\$	0	\$	0		

DEVELOPMENTALLY DISABLED CARE

26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	0	\$	0		
27	Total Patient Days (Adj)		0		0		
28	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
29	Overpayments (Adj)	\$	0	\$	0		
30	Medi-Cal Days (Adj)		0		0		

SUBACUTE CARE

31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$	N/A	\$	0	\$	0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$	N/A	\$	0	\$	0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$	N/A	\$	0	\$	0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$	N/A	\$	0	\$	0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$	N/A	\$	0	\$	0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$	N/A	\$	0	\$	0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$	N/A	\$	0	\$	0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$	N/A	\$	0	\$	0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$	N/A	\$	0	\$	0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$	N/A	\$	0	\$	0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$	0	\$	0	\$	0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)		0		0		
43	Cost Per Patient Day (Cost Divided by Days)	\$	0.00	\$	0.00		
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$	0	\$	0		

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1588660369

OSHPD Facility No.:
206190732

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1588660369

OSHPD Facility No.:
206190732

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	\$ 208,950	\$ 208,950		
160	Activities	438,800		\$ 438,800	
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	890,588	0	0	890,588
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	810,189	0	0	810,189
083	Speech Pathology	151,313	0	0	151,313
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	8,267,260	208,950	438,800	8,915,010 *
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	\$ 10,767,100	\$ 208,950	\$ 438,800	\$ 10,767,100

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
SUNNYSIDE NURSING CENTER

NPI:
1588660369

OSHPD Facility Number:
206190732

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 187,692	\$ 187,692										
010	Housekeeping	471,941	1,602	\$ 473,543									
060	Laundry and Linen	391,280	7,527	19,153	\$ 417,959								
065	Dietary	564,949	9,965	25,357	0	\$ 600,271							
155	Social Services	N/A	901	2,292	0	0	\$ 3,193						
160	Activities	N/A	4,798	12,210	0	0	0	\$ 17,009					
165	Administration	N/A	15,893	40,444	0	0	0	0		\$ 56,337	\$ 56,337		
166	Medical Records	395,936	2,468	6,281	0	0	0	0		404,686		\$ 404,686	
170	Inservice Education - Nursing	179,502	2,607	6,634	0	0	0	0	\$ 188,743				
ANCILLARY SERVICES													
075	Patient Supplies		2,819	7,174	0	0	0	0	0	9,993	469	3,367	\$ 13,829
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	526	3,776	4,302
080	Physical Therapy		4,690	11,935	0	0	0	0	0	16,625	3,366	24,178	44,169
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,659	4,221	0	0	0	0	0	5,879	2,987	21,454	30,320
083	Speech Pathology		0	0	0	0	0	0	0	0	549	3,942	4,491
085	Pharmacy		260	661	0	0	0	0	0	921	2,661	19,111	22,693
090	Laboratory		0	0	0	0	0	0	0	0	568	4,082	4,651
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	537	3,859	4,396
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		131,585	334,845	417,959	600,271	3,193	17,009	188,743	1,693,605	44,627	320,567	2,058,798 *
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		628	1,598	0	0	0	0	0	2,226	40	288	2,554
145	Other Nonreimbursable		290	738	0	0	0	0	0	1,028	8	60	1,097
	TOTAL	\$ 2,191,300	\$ 187,692	\$ 473,543	\$ 417,959	\$ 600,271	\$ 3,193	\$ 17,009	\$ 188,743	\$ 1,730,277	\$ 56,337	\$ 404,686	\$ 2,191,300

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
SUNNYSIDE NURSING CENTER

NPI:
1588660369

OSHPD Facility Number:
206190732

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 387,850	\$ 387,850										
010	Housekeeping	72,692	3,311	\$ 76,003									
060	Laundry and Linen	94,603	15,553	3,074	\$ 113,230								
065	Dietary	591,830	20,591	4,070	0	\$ 616,491							
155	Social Services	0	1,861	368	0	0	\$ 2,229						
160	Activities	17,607	9,915	1,960	0	0	0	\$ 29,482					
165	Administration	N/A	32,842	6,491	0	0	0	0		\$ 39,333	\$ 39,333		
166	Medical Records	31,417	5,101	1,008	0	0	0	0		37,526		\$ 37,526	
170	Inservice Education - Nursing	1,836	5,387	1,065	0	0	0	0	\$ 8,288				
ANCILLARY SERVICES													
075	Patient Supplies	106,745	5,826	1,151	0	0	0	0	0	113,722	327	312	\$ 114,362
077	Specialized Support Surfaces	144,922	0	0	0	0	0	0	0	144,922	367	350	145,639
080	Physical Therapy	0	9,692	1,916	0	0	0	0	0	11,607	2,350	2,242	16,199
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	3,427	677	0	0	0	0	0	4,105	2,085	1,989	8,179
083	Speech Pathology	0	0	0	0	0	0	0	0	0	383	366	749
085	Pharmacy	731,435	537	106	0	0	0	0	0	732,078	1,858	1,772	735,708
090	Laboratory	156,688	0	0	0	0	0	0	0	156,688	397	379	157,463
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	148,115	0	0	0	0	0	0	0	148,115	375	358	148,848
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	292,220	271,909	53,742	113,230	616,491	2,229	29,482	8,288	1,387,592	31,157	29,726	1,448,475 *
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	6,056	1,298	256	0	0	0	0	0	7,610	28	27	7,665
145	Other Nonreimbursable	0	600	119	0	0	0	0	0	718	6	6	730
	TOTAL	\$ 2,784,016	\$ 387,850	\$ 76,003	\$ 113,230	\$ 616,491	\$ 2,229	\$ 29,482	\$ 8,288	\$ 2,707,157	\$ 39,333	\$ 37,526	\$ 2,784,016

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1588660369

OSHPD Facility Number:
206190732

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 337,237	93%							
	Property Tax (line 40)	26,137	7%	\$ 363,374						
005	Plant Operations and Maintenance			11,158	\$ 11,158					
010	Housekeeping			3,007	95	\$ 3,102				
060	Laundry and Linen			14,124	447	125	\$ 14,697			
065	Dietary			18,699	592	166	0	\$ 19,458		
155	Social Services			1,690	54	15	0	0	\$ 1,759	
160	Activities			9,004	285	80	0	0	0	\$ 9,370
165	Administration			29,825	945	265	0	0	0	0
166	Medical Records			4,632	147	41	0	0	0	0
170	Inservice Education - Nursing			4,892	155	43	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			5,290	168	47	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,801	279	78	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,112	99	28	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			488	15	4	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			246,928	7,822	2,194	14,697	19,458	1,759	9,370
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,178	37	10	0	0	0	0
145	Other Nonreimbursable			544	17	5	0	0	0	0
	TOTAL	\$ 363,374	100%	\$ 363,374	\$ 11,158	\$ 3,102	\$ 14,697	\$ 19,458	\$ 1,759	\$ 9,370

*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1588660369

OSHPD Facility Number:
206190732

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 93% Of Total	Property Tax 7% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 337,237	93%							
	Property Tax (line 40)	26,137	7%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 31,034	\$ 31,034				
166	Medical Records				4,820		\$ 4,820			
170	Inservice Education - Nursing			\$ 5,091						
ANCILLARY SERVICES										
075	Patient Supplies			0	5,505	258	40	\$ 5,803	\$ 5,386	\$ 417
077	Specialized Support Surfaces			0	0	290	45	335	310	24
080	Physical Therapy			0	9,158	1,854	288	11,300	10,487	813
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	3,239	1,645	256	5,140	4,770	370
083	Speech Pathology			0	0	302	47	349	324	25
085	Pharmacy			0	507	1,466	228	2,201	2,042	158
090	Laboratory			0	0	313	49	362	336	26
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	296	46	342	317	25
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			5,091	307,317	24,584	3,818	335,719	311,571	24,148 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,226	22	3	1,252	1,162	90
145	Other Nonreimbursable			0	567	5	1	572	531	41
	TOTAL	\$ 363,374	100%	\$ 5,091	\$ 327,519	\$ 31,034	\$ 4,820	\$ 363,374	\$ 337,237	\$ 26,137

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
SUNNYSIDE NURSING CENTER

NPI:
1588660369

OSHPD Facility Number:
206190732

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 10% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 33,917												
055	Interest - Other	33,732												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	2,660,333												
	Total Costs Allocable as Administration	2,727,982	62%											
167	CDPH Licensing Fees	89,340	2%											
168	Professional Liability Insurance	442,059	10%											
169	Quality Assurance Fees	1,171,181	26%											
174	Caregiver Training	0	0%											
	Total	4,430,562	100%						\$ 4,430,562					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 9,993	\$ 113,722	\$ 5,505	\$ 129,220	36,860	\$ 22,696	\$ 743	\$ 3,678	\$ 9,744	\$ 0
077	Specialized Support Surfaces			0	0	144,922	0	144,922	41,339	25,453	834	4,125	10,928	0
080	Physical Therapy			890,588	16,625	11,607	9,158	927,978	264,708	162,986	5,338	26,411	69,973	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			810,189	5,879	4,105	3,239	823,412	234,881	144,620	4,736	23,435	62,089	0
083	Speech Pathology			151,313	0	0	0	151,313	43,162	26,576	870	4,307	11,410	0
085	Pharmacy			0	921	732,078	507	733,506	209,235	128,830	4,219	20,876	55,309	0
090	Laboratory			0	0	156,688	0	156,688	44,696	27,520	901	4,460	11,815	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	148,115	0	148,115	42,250	26,014	852	4,216	11,168	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			8,915,010	1,693,605	1,387,592	307,317	12,303,524	3,509,615	2,160,937	70,770	350,172	927,737	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	2,226	7,610	1,226	11,062	3,155	1,943	64	315	834	0
145	Other Nonreimbursable			0	1,028	718	567	2,313	660	406	13	66	174	0
	SUBTOTAL	\$ 4,430,562		\$ 10,767,100	\$ 1,730,277	\$ 2,707,157	\$ 327,519	\$ 15,532,053	\$ 4,430,562					
	Total Administrative Costs							\$ 4,430,562		\$ 2,727,982	\$ 89,340	\$ 442,059	\$ 1,171,181	\$ 0
	Unit Cost Multiplier							0.28525282						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 461,023	\$ 76,859	\$ 35,855	\$ 573,737							
	TOTAL FACILITY COSTS							\$ 20,536,352						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
SUNNYSIDE NURSING CENTER

NPI:
1588660369

OSHPD Facility Number:
206190732

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adjs 14~16)	(Adjs 14~16)	(Adjs 14~16)	(Adj 60)	(Adj 65)	(Adj 155)	(Adj 160)	(Adj 170)		
	GENERAL SERVICES)))))		
005	Plant Operations and Maintenance	1,373									
010	Housekeeping	370	370								
060	Laundry and Linen	1,738	1,738	1,738							
065	Dietary	2,301	2,301	2,301							
155	Social Services	208	208	208							
160	Activities	1,108	1,108	1,108							
165	Administration	3,670	3,670	3,670							
166	Medical Records	570	570	570							
170	Inservice Education - Nursing	602	602	602							
	ANCILLARY SERVICES										
075	Patient Supplies	651	651	651						129,220	129,220
077	Specialized Support Surfaces									144,922	144,922
080	Physical Therapy	1,083	1,083	1,083						927,978	927,978
081	Respiratory Therapy									0	0
082	Occupational Therapy	383	383	383						823,412	823,412
083	Speech Pathology									151,313	151,313
085	Pharmacy	60	60	60						733,506	733,506
090	Laboratory									156,688	156,688
095	Home Health Services									0	0
100	Other Ancillary Services									148,115	148,115
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	30,385	30,385	30,385	781,510	234,453	8,559,480	8,559,480	8,559,480	12,303,524	12,303,524
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	145	145	145						11,062	11,062
145	Other Nonreimbursable	67	67	67						2,313	2,313
	TOTAL STATISTICS	44,714	43,341	42,971	781,510	234,453	8,559,480	8,559,480	8,559,480	15,532,053	15,532,053
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 208,950	\$ 438,800			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.02441153	0.051264796			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 187,692	\$ 473,543	\$ 417,959	\$ 600,271	\$ 3,193	\$ 17,009	\$ 188,743	\$ 56,337	\$ 404,686
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.33058767	11.02006743	0.53481010	2.56030359	0.00037303	0.00198710	0.02205077	0.00362714	0.02605489
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 387,850	\$ 76,003	\$ 113,230	\$ 616,491	\$ 2,229	\$ 29,482	\$ 8,288	\$ 39,333	\$ 37,526
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.94880137	1.76870579	0.14488622	2.62948644	0.00026044	0.00344437	0.00096828	0.00253239	0.00241604
	TOTAL CAPITAL COSTS - SCH. 5	\$ 363,374	\$ 11,158	\$ 3,102	\$ 14,697	\$ 19,458	\$ 1,759	\$ 9,370	\$ 5,091	\$ 31,034	\$ 4,820
	UNIT COST MULTIPLIER (CAPITAL COSTS)	8.12662701	0.25744350	0.07219069	0.01880588	0.08299257	0.00020549	0.00109464	0.00059474	0.00199809	0.00031033

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1588660369

OSHPD Facility Number:
206190732

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	\$ 139,914	\$ 0	\$ 139,914	(Sch 3)
005	.20-.39	Fringe Benefits	6200	47,778	0	47,778	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	392,277	(4,427)	387,850	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 579,969	\$ (4,427)	\$ 575,542	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 365,645	\$ 0	\$ 365,645	(Sch 3)
010	.20-.39	Fringe Benefits	6300	106,296	0	106,296	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	72,692	0	72,692	(Sch 4)
010		Housekeeping - Total	6300	\$ 544,633	\$ 0	\$ 544,633	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 36,179	\$ 0	\$ 36,179	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	51,324	0	51,324	(Sch 5)
025		Depreciation: Equipment	7140	135,124	0	135,124	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	3,000	0	3,000	(Sch 5)
035		Leases and Rentals	7200		69,732	69,732	(Sch 5)
040		Property Taxes	7300	79,234	(53,097)	26,137	(Sch 5)
045		Property Insurance	7400	33,917	0	33,917	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	37,592	4,286	41,878	(Sch 5)
055		Interest - Other	7600	38,018	(4,286)	33,732	(Sch 6)
057		Subtotal 005 - 055		\$ 1,538,990	\$ 12,208	\$ 1,551,198	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 316,430	\$ 0	\$ 316,430	(Sch 3)
060	.20-.39	Fringe Benefits	6400	74,850	0	74,850	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	94,603	0	94,603	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 485,883	\$ 0	\$ 485,883	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 450,914	\$ 0	\$ 450,914	(Sch 3)
065	.20-.39	Fringe Benefits	6500	114,035	0	114,035	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	593,713	(1,883)	591,830	(Sch 4)
065		Dietary - Total	6500	\$ 1,158,662	\$ (1,883)	\$ 1,156,779	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	106,745	0	106,745	(Sch 4)
075		Patient Supplies - Total	8100	\$ 106,745	\$ 0	\$ 106,745	
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	144,922	0	144,922	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 144,922	\$ 0	\$ 144,922	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1588660369

OSHPD Facility Number:
206190732

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	890,588	0	890,588	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 890,588	\$ 0	\$ 890,588	
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	810,189	0	810,189	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 810,189	\$ 0	\$ 810,189	
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	151,313	0	151,313	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 151,313	\$ 0	\$ 151,313	
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	731,435	0	731,435	(Sch 4)
085		Pharmacy - Total	8300	\$ 731,435	\$ 0	\$ 731,435	
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	156,688	0	156,688	(Sch 4)
090		Laboratory - Total	8400	\$ 156,688	\$ 0	\$ 156,688	
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	123,495	24,620	148,115	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 123,495	\$ 24,620	\$ 148,115	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1588660369

OSHPD Facility Number:
206190732

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		\$ 3,115,375	\$ 24,620	\$ 3,139,995	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 6,485,428	\$ 0	\$ 6,485,428	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,781,832	0	1,781,832	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	380,171	(87,951)	292,220	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 8,647,431	\$ (87,951)	\$ 8,559,480	
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:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1588660369

OSHPD Facility Number:
206190732

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	6,056	0	6,056 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,056	\$ 0	\$ 6,056
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		\$ 8,653,487	\$ (87,951)	\$ 8,565,536
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 155,435	\$ 0	\$ 155,435 (Sch 2)
155	.20-.39	Fringe Benefits	6600	53,515	0	53,515 (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	\$ 208,950	\$ 0	\$ 208,950

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1588660369

OSHPD Facility Number:
206190732

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	\$ 347,631	\$ 0	\$ 347,631	(Sch 2)
160	.20-.39	Fringe Benefits	6700	91,169	0	91,169	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	19,613	(2,006)	17,607	(Sch 4)
160		Activities - Total	6700	\$ 458,413	\$ (2,006)	\$ 456,407	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 874,420	\$ 0	\$ 874,420	(Sch 6)
165	.20-.39	Fringe Benefits	6900	226,105	0	226,105	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,539,978	19,830	1,559,808	(Sch 6)
165		Administration - Total	6900	\$ 2,640,503	\$ 19,830	\$ 2,660,333	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 305,074	\$ 0	\$ 305,074	(Sch 3)
166	.20-.39	Fringe Benefits	6900	90,862	0	90,862	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	31,417	0	31,417	(Sch 4)
166		Medical Records - Total	6900	\$ 427,353	\$ 0	\$ 427,353	
167		CDPH Licensing Fees	6900	\$ 89,340	\$ 0	\$ 89,340	(Sch 6)
168		Professional Liability Insurance	6900	\$ 486,370	\$ (44,311)	\$ 442,059	(Sch 6)
169		Quality Assurance Fees	6900	\$ 1,171,181	\$ 0	\$ 1,171,181	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 147,206	\$ 0	\$ 147,206	(Sch 3)
170	.20-.39	Fringe Benefits	6800	32,296	0	32,296	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,836	0	1,836	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 181,338	\$ 0	\$ 181,338	
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		\$ 5,663,448	\$ (26,487)	\$ 5,636,961	
200		Total		\$ 20,615,845	\$ (79,493)	\$ 20,536,352	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900		\$	581,338	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
SUNNYSIDE NURSING CENTER

NPI:
1588660369

OSHPD Facility Number:
206190732 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Fiscal Period:

Line No.	Sub No.	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	(4,427)							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	69,732	68,137			1,595			
040	4	Property Taxes	(53,097)							(53,097)
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	4,286					4,286		
055	4	Interest - Other	(4,286)					(4,286)		
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(1,883)	(1,883)						
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:
SUNNYSIDE NURSING CENTER

NPI:
1588660369

OSHPD Facility Number:
206190732

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	Sub No.	Description	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ				
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(17,371)	(4,427)	(258)	(411)	0	0	0	0	0

Provider Name							Fiscal Period	NPI	Adjustments		
SUNNYSIDE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1588660369	18		
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	\$581,338	\$581,338	

Provider Name							Fiscal Period	NPI	Adjustments		
SUNNYSIDE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1588660369	18		
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	035	4	8A-1	035	4	Leases and Rentals	\$0	\$68,137	\$68,137 *	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	593,713	(1,883)	591,830	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	1,539,978	(66,254)	1,473,724 *	
							To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$123,495	\$24,620	\$148,115	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	380,171	(24,620)	355,551 *	
							To reclassify sitter expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$355,551	(\$17,304)	\$338,247 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,473,724	17,304	1,491,028 *	
							To reclassify pharmacy consultant expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$338,247	(\$41,840)	\$296,407 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 1,491,028	41,840	1,532,868 *	
							To reclassify employee recruitment expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	NPI	Adjustments		
SUNNYSIDE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1588660369	18		
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>											
6	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$68,137	\$1,595	\$69,732
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor		19,613	(1,595)	18,018 *
							To reclassify rental expenses from the using cost centers to the Leases and Rentals cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
							CCR, Title 22, Sections 52000(e) and 52501				
7	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment		\$37,592	\$4,286	\$41,878
	10.5	055	4	8A-1	055	4	Interest - Other		38,018	(4,286)	33,732
							To reclassify abatement of interest income to the appropriate cost center for proper cost determination.				
							42 CFR 413.153(b)(2)(iii), 413.20 and 413.24				
							CMS Pub. 15-1, Sections 202.2, 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
SUNNYSIDE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1588660369	18		
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>											
8	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate high-low beds related expenses not included in the routine rate. CCR, Title 22, Section 51511(c)	*	\$296,407	(\$3,929)	\$292,478 *
9	10.5	040	4	8A-1	040	4	Property Taxes To reconcile the property tax expenses to agree with the provider's tax bills. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		\$79,234	(\$53,097)	\$26,137
10	10.5	168	4	8A-1	168	4	Professional Liability Insurance		\$486,370	(\$44,311)	\$442,059
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust liability insurance expenses to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	1,532,868	26,940	1,559,808
11	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To eliminate patients television costs. 42 CFR 413.9(c)(3), 413.24 and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304		\$392,277	(\$4,427)	\$387,850

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
SUNNYSIDE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1588660369	18		
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>											
12	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate patients' braces, TV and denture expenses not included in the routine rate. CCR, Title 22, Section 51511(c)	*	\$292,478	(\$258)	\$292,220
13	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor To eliminate children gifts expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$18,018	(\$411)	\$17,607

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
SUNNYSIDE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1588660369		18
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 STATISTICS</u>										
14	10.7	105	1,2,3	7	105	Skilled Nursing Care (Square Feet)	32,720	(2,072)	30,648 *	
	10.7	175	1	7	n/a	Total - Square Feet	46,786	(2,072)	44,714	
	10.7	175	2	7	n/a	Total - Square Feet	45,413	(2,072)	43,341	
	10.7	175	3	7	n/a	Total - Square Feet	45,043	(2,072)	42,971	
To adjust square footage statistics for the hallway in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
15	10.7	080	1,2,3	7	080	Physical Therapy (Square Feet)	820	263	1,083	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	* 30,648	(263)	30,385	
To reclassify square footage statistics to agree with the updated usage of space. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
16	10.7	145	1,2,3	7	145	Other Nonreimbursable (Square Feet)	0	67	67	
	10.7	165	1,2,3	7	165	Administration	3,737	(67)	3,670	
To establish marketing square footage statistics for a nonreimbursable cost center for proper cost allocation. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306 and 2328										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
SUNNYSIDE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1588660369	18	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
17	4.1	5	6	1	16	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	1,855	1,855	

Provider Name							Fiscal Period	NPI		Adjustments
SUNNYSIDE NURSING CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1588660369		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u>										
18	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2012 through December 31, 2012 Payment Period: January 01, 2012 through September 30, 2013 Report Date: October 11, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	48,985	(133)	48,852	