REPORT
ON THE
RATE SETTING AUDIT

SUNNYSIDE NURSING CENTER
TORRANCE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1588660369

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Maria Delgado
Audit Supervisor: Cyrus Lam
Auditor: Zhan P. Huang

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

March 1, 2012

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

PROVIDER: SUNNYSIDE NURSING CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1588660369
FISCAL PERIOD ENDED: DECEMBER 31, 2010

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

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

This audit report includes the:

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

2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

Financial Audits Branch/Audits Section—Gardena
19300 South Hamilton Avenue, Suite 280, MS 2103, Gardena, CA 90248
Telephone: (310) 516-4757/FAX: (310) 217-6918
Internet Address: www.dhcs.ca.gov

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

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

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

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

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

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

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

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Wilma B. Belardo, Controller
Health Quality Management
15760 Ventura Boulevard
Encino, CA 91436

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1588660369

OSHPD Facility No.:
206190732

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	$ 8,566,865	$ 100.92
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,893,273	$ 22.30
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 1,274,168	$ 15.01
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 253,926	$ 2.99
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 22,290	$ 0.26
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 65,645	$ 0.77
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 321,527	$ 3.79
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 797,429	$ 9.39
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 1,802,232	$ 21.23
11	Cost of Routine Service/Audited Total Costs	$ 15,037,695.00	$ 14,997,355.45	$ 176.68
12	Total Patient Days (Adj)	84,885	84,885	
13	Cost Per Patient Day (Cost Divided by Days)	$ 177.15	$ 176.68	
14	Overpayments (Adj)	$	$ 0	
15	Medi-Cal Days (Adj 7)	56,407	56,283	
16	Medi-Cal Managed Care Days (Adj 6)		882	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1588660369

OSHPD Facility No.:
206190732

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. 42 + Ln. 43)	$ 0	$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1588660369

OSHPD Facility No.:
206190732

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 213,486	$ 213,486			
160	Activities	453,812		$ 453,812		
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	841,123	0	0	841,123	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	766,692	0	0	766,692	
083	Speech Pathology	142,609	0	0	142,609	
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	7,899,567	213,486	453,812	8,566,865	*
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	$ 10,317,289	$ 213,486	$ 453,812	$ 10,317,289	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: SUNNYSIDE NURSING CENTER
Provider NPI: 1588660369
OSHPD Facility Number: 206190732
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 176,484	$ 176,484											
010	Housekeeping	445,201	1,438	$ 446,639										
060	Laundry and Linen	339,881	6,754	17,234	$ 363,869									
065	Dietary	517,460	8,942	22,816	0	$ 549,218								
155	Social Services	N/A	808	2,062	0	0	$ 2,871							
160	Activities	N/A	4,306	10,987	0	0	0	$ 15,293						
165	Administration	N/A	14,523	37,055	0	0	0	0		$ 51,578	$ 51,578			
166	Medical Records	340,206	2,215	5,652	0	0	0	0		348,073		$ 348,073		
170	Inservice Education - Nursing	188,859	2,339	5,969	0	0	0	0	$ 197,168					
	ANCILLARY SERVICES													
075	Patient Supplies		2,530	6,455	0	0	0	0	0	8,985	465	3,140	$ 12,591	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	691	4,664	5,355	
080	Physical Therapy		3,187	8,131	0	0	0	0	0	11,318	3,019	20,371	34,707	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		1,488	3,798	0	0	0	0	0	5,286	2,712	18,304	26,302	
083	Speech Pathology		233	595	0	0	0	0	0	828	503	3,396	4,728	
085	Pharmacy		0	0	0	0	0	0	0	0	2,775	18,725	21,500	
090	Laboratory		0	0	0	0	0	0	0	0	595	4,017	4,612	
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	351	2,370	2,721	
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		127,156	324,446	363,869	549,218	2,871	15,293	197,168	1,580,021	40,428	272,824	1,893,273	*
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		563	1,438	0	0	0	0	0	2,001	39	262	2,302	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 2,008,091	$ 176,484	$ 446,639	$ 363,869	$ 549,218	$ 2,871	$ 15,293	$ 197,168	$ 1,608,440	$ 51,578	$ 348,073	$ 2,008,091	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: SUNNYSIDE NURSING CENTER
Provider NPI: 1588660369
OSHPD Facility Number: 206190732
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 397,119	$ 397,119											
010	Housekeeping	76,459	3,236	$ 79,695										
060	Laundry and Linen	53,122	15,198	3,075	$ 71,395									
065	Dietary	488,550	20,121	4,071	0	$ 512,743								
155	Social Services	383	1,819	368	0	0	$ 2,570							
160	Activities	27,421	9,689	1,960	0	0	0	$ 39,070						
165	Administration	N/A	32,679	6,612	0	0	0	0		$ 39,290	$ 39,290			
166	Medical Records	45,229	4,984	1,009	0	0	0	0		51,222		$ 51,222		
170	Inservice Education - Nursing	2,443	5,264	1,065	0	0	0	0	$ 8,772					
	ANCILLARY SERVICES													
075	Patient Supplies	113,467	5,693	1,152	0	0	0	0	0	120,312	354	462	$ 121,128	
077	Specialized Support Surfaces	198,368	0	0	0	0	0	0	0	198,368	526	686	199,581	
080	Physical Therapy	0	7,171	1,451	0	0	0	0	0	8,621	2,299	2,998	13,919	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	3,349	678	0	0	0	0	0	4,027	2,066	2,694	8,786	
083	Speech Pathology	0	525	106	0	0	0	0	0	631	383	500	1,514	
085	Pharmacy	796,457	0	0	0	0	0	0	0	796,457	2,114	2,756	801,326	
090	Laboratory	170,860	0	0	0	0	0	0	0	170,860	453	591	171,905	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	100,798	0	0	0	0	0	0	0	100,798	268	349	101,414	
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	224,658	286,124	57,891	71,395	512,743	2,570	39,070	8,772	1,203,223	30,796	40,148	1,274,168	*
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	6,660	1,268	257	0	0	0	0	0	8,185	30	39	8,253	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 2,701,994	$ 397,119	$ 79,695	$ 71,395	$ 512,743	$ 2,570	$ 39,070	$ 8,772	$ 2,611,482	$ 39,290	$ 51,222	$ 2,701,994	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1588660369

OSHPD Facility Number:
206190732

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 271,981	92%							
	Property Tax (line 40)	23,875	8%	$ 295,856						
005	Plant Operations and Maintenance			8,682	$ 8,682					
010	Housekeeping			2,340	71	$ 2,410				
060	Laundry and Linen			10,990	332	93	$ 11,416			
065	Dietary			14,551	440	123	0	$ 15,114		
155	Social Services			1,315	40	11	0	0	$ 1,366	
160	Activities			7,007	212	59	0	0	0	$ 7,278
165	Administration			23,631	714	200	0	0	0	0
166	Medical Records			3,604	109	31	0	0	0	0
170	Inservice Education - Nursing			3,807	115	32	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			4,117	124	35	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,185	157	44	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,422	73	20	0	0	0	0
083	Speech Pathology			379	11	3	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			206,908	6,256	1,751	11,416	15,114	1,366	7,278
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			917	28	8	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 295,856	100%	$ 295,856	$ 8,682	$ 2,410	$ 11,416	$ 15,114	$ 1,366	$ 7,278

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider 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 92% Of Total	Property Tax 8% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 271,981	92%								
	Property Tax (line 40)	23,875	8%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 24,546	$ 24,546					
166	Medical Records				3,744		$ 3,744				
170	Inservice Education - Nursing			$ 3,954							
	ANCILLARY SERVICES										
075	Patient Supplies			0	4,276	221	34	$ 4,531	$ 4,166	$ 366	
077	Specialized Support Surfaces			0	0	329	50	379	348	31	
080	Physical Therapy			0	5,386	1,437	219	7,042	6,473	568	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	2,516	1,291	197	4,003	3,680	323	
083	Speech Pathology			0	394	240	37	670	616	54	
085	Pharmacy			0	0	1,320	201	1,522	1,399	123	
090	Laboratory			0	0	283	43	326	300	26	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	167	25	193	177	16	
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			3,954	254,042	19,239	2,935	276,216	253,926	22,290	*
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	952	18	3	974	895	79	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 295,856	100%	$ 3,954	$ 267,566	$ 24,546	$ 3,744	$ 295,856	$ 271,981	$ 23,875	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: SUNNYSIDE NURSING CENTER
Provider NPI: 1588660369
OSHPD Facility Number: 206190732
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 11% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 26,032												
055	Interest - Other	89,977												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	2,183,310												
	Total Costs Allocable as Administration	2,299,319	60%											
167	DPH Licensing Fees	83,751	2%											
168	Professional Liability Insurance	410,210	11%											
169	Quality Assurance Fees	1,017,374	27%											
174	Caregiver Training	0	0%											
	Total	3,810,654	100%						$ 3,810,654					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 8,985	$ 120,312	$ 4,276	$ 133,573	34,381	$ 20,745	$ 756	$ 3,701	$ 9,179	$ -
077	Specialized Support Surfaces			0	0	198,368	0	198,368	51,059	30,808	1,122	5,496	13,632	0
080	Physical Therapy			841,123	11,318	8,621	5,386	866,448	223,018	134,567	4,902	24,007	59,542	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			766,692	5,286	4,027	2,516	778,521	200,386	120,911	4,404	21,571	53,499	0
083	Speech Pathology			142,609	828	631	394	144,462	37,184	22,436	817	4,003	9,927	0
085	Pharmacy			0	0	796,457	0	796,457	205,003	123,697	4,506	22,068	54,732	0
090	Laboratory			0	0	170,860	0	170,860	43,978	26,536	967	4,734	11,741	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	100,798	0	100,798	25,945	15,655	570	2,793	6,927	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			8,566,865	1,580,021	1,203,223	254,042	11,604,152	2,986,834	1,802,232	65,645	321,527	797,429	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	2,001	8,185	952	11,138	2,867	1,730	63	309	765	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 3,810,654		$ 10,317,289	$ 1,608,440	$ 2,611,482	$ 267,566	$ 14,804,777	$ 3,810,654					
	Total Administrative Costs							$ 3,810,654		$ 2,299,319	$ 83,751	$ 410,210	$ 1,017,374	$ -
	Unit Cost Multiplier							0.25739355						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 399,651	$ 90,512	$ 28,290	$ 518,453						
	TOTAL FACILITY COSTS							$ 19,133,884						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: SUNNYSIDE NURSING CENTER
Provider NPI: 1588660369
OSHPD Facility Number: 206190732
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	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	3,737	3,737	3,737							
166	Medical Records	570	570	570							
170	Inservice Education - Nursing	602	602	602							
	ANCILLARY SERVICES										
075	Patient Supplies	651	651	651						133,573	133,573
077	Specialized Support Surfaces									198,368	198,368
080	Physical Therapy	820	820	820						866,448	866,448
081	Respiratory Therapy									0	0
082	Occupational Therapy	383	383	383						778,521	778,521
083	Speech Pathology	60	60	60						144,462	144,462
085	Pharmacy									796,457	796,457
090	Laboratory									170,860	170,860
095	Home Health Services									0	0
100	Other Ancillary Services									100,798	100,798
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	32,720	32,720	32,720	839,410	251,823	8,124,225	8,124,225	8,124,225	11,604,152	11,604,152
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						11,138	11,138
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	46,786	45,413	45,043	839,410	251,823	8,124,225	8,124,225	8,124,225	14,804,777	14,804,777
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 213,486	$ 453,812			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.026277706	0.055859113			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 176,484	$ 446,639	$ 363,869	$ 549,218	$ 2,871	$ 15,293	$ 197,168	$ 51,578	$ 348,073
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.88619999	9.91583363	0.43348177	2.18097028	0.00035337	0.00188235	0.02426912	0.00348389	0.02351087
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 397,119	$ 79,695	$ 71,395	$ 512,743	$ 2,570	$ 39,070	$ 8,772	$ 39,290	$ 51,222
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.74461057	1.76929836	0.08505400	2.03612261	0.00031633	0.00480913	0.00107978	0.00265391	0.00345982
	TOTAL CAPITAL COSTS - SCH. 5	$ 295,856	$ 8,682	$ 2,410	$ 11,416	$ 15,114	$ 1,366	$ 7,278	$ 3,954	$ 24,546	$ 3,744
	UNIT COST MULTIPLIER (CAPITAL COSTS)	6.32360108	0.19118544	0.05351489	0.01359968	0.06001700	0.00016817	0.00089580	0.00048671	0.00165796	0.00025289

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider 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	$ 132,214	$ 0	$ 132,214	(Sch 3)
005	.20-.39	Fringe Benefits	6200	44,270	0	44,270	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	397,119	0	397,119	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 573,603	$ 0	$ 573,603	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 353,195	$ 0	$ 353,195	(Sch 3)
010	.20-.39	Fringe Benefits	6300	92,006	0	92,006	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	76,459	0	76,459	(Sch 4)
010		Housekeeping - Total	6300	$ 521,660	$ 0	$ 521,660	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 36,179	$ 0	$ 36,179	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	36,492	0	36,492	(Sch 5)
025		Depreciation: Equipment	7140	101,012	0	101,012	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	3,000	0	3,000	(Sch 5)
035		Leases and Rentals	7200		67,857	67,857	(Sch 5)
040		Property Taxes	7300	23,875	0	23,875	(Sch 5)
045		Property Insurance	7400	26,032	0	26,032	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	27,441	0	27,441	(Sch 5)
055		Interest - Other	7600	$ 89,977	$ 0	$ 89,977	(Sch 6)
057		**Subtotal 005 - 055**		$ 1,439,271	$ 67,857	$ 1,507,128	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 281,452	$ 0	$ 281,452	(Sch 3)
060	.20-.39	Fringe Benefits	6400	58,429	0	58,429	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	53,122	0	53,122	(Sch 4)
060		Laundry and Linen - Total	6400	$ 393,003	$ 0	$ 393,003	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 401,795	$ 0	$ 401,795	(Sch 3)
065	.20-.39	Fringe Benefits	6500	115,665	0	115,665	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	489,587	(1,037)	488,550	(Sch 4)
065		Dietary - Total	6500	$ 1,007,047	$ (1,037)	$ 1,006,010	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	113,467	0	113,467	(Sch 4)
075		Patient Supplies - Total	8100	$ 113,467	$ 0	$ 113,467	
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	198,368	0	198,368	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 198,368	$ 0	$ 198,368	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider 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	841,123	0	841,123	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 841,123	$ 0	$ 841,123	
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	766,692	0	766,692	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	$ 766,692	$ 0	$ 766,692	
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	142,609	0	142,609	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 142,609	$ 0	$ 142,609	
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	796,457	0	796,457	(Sch 4)
085		Pharmacy - Total	8300	$ 796,457	$ 0	$ 796,457	
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	170,860	0	170,860	(Sch 4)
090		Laboratory - Total	8400	$ 170,860	$ 0	$ 170,860	
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	100,798	0	100,798	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 100,798	$ 0	$ 100,798	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider 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		$ 3,130,374	$ 0	$ 3,130,374	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 6,206,608	$ 0	$ 6,206,608	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,692,959	0	1,692,959	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	251,191	(26,533)	224,658	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 8,150,758	$ (26,533)	$ 8,124,225	
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, 2010 THROUGH DECEMBER 31, 2010

Provider 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	6,660	0	6,660	(Sch 4)
140		Beauty and Barber - Total	8900	$ 6,660	$ 0	$ 6,660	
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**		$ 8,157,418	$ (26,533)	$ 8,130,885	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 172,837	$ 0	$ 172,837	(Sch 2)
155	.20-.39	Fringe Benefits	6600	40,649	0	40,649	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	383	0	383	(Sch 4)
155		Social Services - Total	6600	$ 213,869	$ 0	$ 213,869	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
SUNNYSIDE NURSING CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider 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	$ 351,741	$ 0	$ 351,741	(Sch 2)
160	.20-.39	Fringe Benefits	6700	102,071	0	102,071	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	27,421	0	27,421	(Sch 4)
160		Activities - Total	6700	$ 481,233	$ 0	$ 481,233	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 746,263	$ 0	$ 746,263	(Sch 6)
165	.20-.39	Fringe Benefits	6900	230,720	0	230,720	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	1,195,399	10,928	1,206,327	(Sch 6)
165		Administration - Total	6900	$ 2,172,382	$ 10,928	$ 2,183,310	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 265,609	$ 0	$ 265,609	(Sch 3)
166	.20-.39	Fringe Benefits	6900	74,597	0	74,597	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	45,229	0	45,229	(Sch 4)
166		Medical Records - Total	6900	$ 385,435	$ 0	$ 385,435	
167		CDPH Licensing Fees	6900	$ 83,751	$ 0	$ 83,751	(Sch 6)
168		Professional Liability Insurance	6900	$ 474,640	$ (64,430)	$ 410,210	(Sch 6)
169		Quality Assurance Fees	6900	$ 1,017,374	$ 0	$ 1,017,374	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 151,506	$ 0	$ 151,506	(Sch 3)
170	.20-.39	Fringe Benefits	6800	37,353	0	37,353	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,443	0	2,443	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 191,302	$ 0	$ 191,302	
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		$ 5,019,986	$ (53,502)	$ 4,966,484	
200		**Total**		**$ 19,147,099**	**$ (13,215)**	**$ 19,133,884**	

Provider Name: SUNNYSIDE NURSING CENTER

Provider NPI: 1588660369

OSHPD Facility Number: 206190732

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	0								
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	67,857	67,857							
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
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	(1,037)	(1,037)							
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

Provider NPI: 1588660369

OSHPD Facility Number: 206190732

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	(26,533)		(25,348)		(1,185)				
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: SUNNYSIDE NURSING CENTER

Provider NPI: 1588660369

OSHPD Facility Number: 206190732

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	10,928	(66,820)	25,348	52,400					
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	(64,430)			(52,400)		(12,030)			
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
SUNNYSIDE NURSING CENTER	1588660369	206190732	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($13,215)	0	0	0	(1,185)	(12,030)	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
SUNNYSIDE NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1588660369	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
1	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabo		$489,587	($1,037)	$488,550
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo		1,195,399	(66,820)	1,128,579 *
	10.5	035	4	8A-1	035	4	Leases and Rentals		0	67,857	67,857
							To reclassify equipment rental expenses from the using cost center to the Leases and Rentals cost center 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230 CCR, Title 22, Sections 52000(e) and 5250				
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabo		$251,191	($25,348)	$225,843 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	*	1,128,579	25,348	1,153,927 *
							To reclassify pharmacy consultants expense to the administratio cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 2302.4 and 2302.8				
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insuranc		$474,640	($52,400)	$422,240 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabo	*	1,153,927	52,400	1,206,327
							To reclassify finance fees, taxes and other fees associated wi liability insurance to the Administration cost cente 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 5250				

*Balance carried forward from prior/to subsequent adjustment

Provider Name	Fiscal Period	Provider NPI	Adjustments
SUNNYSIDE NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1588660369	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate the personal items costs not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	*	$225,843	($1,185)	$224,658
5	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To eliminate the liability insurance financing charges due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	*	$422,240	($12,030)	$410,210

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
SUNNYSIDE NURSING CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1588660369	7

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
6	Not Reported			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	882	882
7	4.1	5	2	1	15		Total Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Report Date: November 16, 2011 Payment Period: January 1, 2010 through October 31, 2011 Service Period: January 1, 2010 through December 31, 2010 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	56,407	(124)	56,283