

**REPORT  
ON THE  
RATE SETTING AUDIT**

**SUNRISE HEALTHCARE CENTER  
ROSEVILLE, CALIFORNIA  
PROVIDER NUMBER: ZZR06139J AND  
NPI NUMBER: 1710026869**

**FISCAL PERIOD ENDED  
JUNE 30, 2009**

**Audits Section - Richmond  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Louise Wong  
Audit Supervisor: Jesse Duran  
Auditor: Jimmy Le**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 22, 2011

Stephen Renouf  
Assistant Controller  
Core Healthcare Centers  
330 30<sup>th</sup> Street  
Oakland, CA 94609

PROVIDER: SUNRISE HEALTHCARE CENTER  
PROVIDER NUMBER: ZZR06139J  
NPI NUMBER: 1710026869  
FISCAL PERIOD ENDED JUNE 30, 2009

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 that include a summary of the total due the State in the amount of \$11,057 which resulted from Medi-Cal overpayments

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

Stephen Renouf  
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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 Rate Development Branch.

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:

John Melton, Chief  
Office of Administrative Appeals and Hearings  
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  
P.O. Box 997413  
Sacramento, CA 95899-7413

**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 95814-5005  
(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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
SUNRISE HEALTHCARE CENTER

**Fiscal Period:**  
JULY 1, 2008 THROUGH JUNE 30, 2009

**Provider Number:**  
ZZR06139J

**NPI:**  
1710026869

**OSHPD Facility No.:**  
206310895

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,126,506	\$ 105.99
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 814,024	\$ 27.60
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 348,654	\$ 11.82
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 219,889	\$ 7.45
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 23,161	\$ 0.79
6	DPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,744	\$ 0.77
7	Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 2,918	\$ 0.10
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 234,143	\$ 7.94
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 403,160	\$ 13.67
11	Cost of Routine Service/Audited Total Costs	\$ 5,434,996	\$ 5,195,199	\$ 176.12
12	Total Patient Days	29,498	29,498	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 184.25	\$ 176.12	
14	Overpayments (Adj 22)	\$ 0	\$ 11,057	
15				
<b>INTERMEDIATE CARE</b>				
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
17	Total Patient Days (Adj )		0	
18	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
19	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
21	Total Patient Days (Adj )		0	
22	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
23	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED</b>				
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
25	Total Patient Days (Adj )		0	
26	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
27	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00 *
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00 *
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00 *
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00 *
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00 *
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00 *
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00 *
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00 *
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00 *
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ N/A	\$ 0	\$ 0.00 *
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00 *
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**  
SUNRISE HEALTHCARE CENTER

**Fiscal Period:**  
JULY 1, 2008 THROUGH JUNE 30, 2009

**Provider Number:**  
ZZR06139J

**NPI:**  
1710026869

**OSHPD Facility No.:**  
206310895

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE - PEDIATRIC SUBACUTE</b>				
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	\$ 0	\$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	\$ 0	\$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
49	Total Patient Days (Adj )		0	
50	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
51	Overpayments (Adj )	\$	\$ 0	
<b>HOSPICE INPATIENT CARE</b>				
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
53	Total Patient Days (Adj )		0	
54	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
55	Overpayments (Adj )	\$	\$ 0	
<b>OTHER ROUTINE SERVICES</b>				
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
57	Total Patient Days (Adj )		0	
58	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
59	Overpayments (Adj )	\$	\$ 0	

\* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR  
(DIRECT CARE)

Provider Name:  
SUNRISE HEALTHCARE CENTER

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR06139J

NPI:  
1710026869

OSHPD Facility No.:  
206310895

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs		Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 133,181	\$ 133,181		
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	112,844		\$ 112,844	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
<b>ANCILLARY SERVICES</b>					
075	Patient Supplies	173,106	0	0	173,106 *****
077	Specialized Support Surfaces	N/A	0	0	0 *****
080	Physical Therapy	114,480	0	0	114,480 *****
081	Respiratory Therapy	5,179	0	0	5,179 *****
082	Occupational Therapy	68,980	0	0	68,980 *****
083	Speech Pathology	15,322	0	0	15,322 *****
085	Pharmacy	61,748	0	0	61,748 *****
090	Laboratory	15,719	0	0	15,719 ***
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	20,672	0	0	20,672 ***
101	Subacute Ancillary Services	0	0	0	0 ***
102	Subacute Pediatrics Ancillary Services	0	0	0	0 *****
<b>ROUTINE SERVICES</b>					
105	Skilled Nursing Care	2,880,481	133,181	112,844	3,126,506 *
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 - Pediatrics	0	0	0	0 *****
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
<b>NONREIMBURSABLE</b>					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
<b>TOTAL</b>		<b>\$ 3,601,712</b>	<b>\$ 133,181</b>	<b>\$ 112,844</b>	<b>\$ 3,601,712</b>

\* (To Schedule 1)  
 \*\* (To Adult Subacute Schedule 1)  
 \*\*\* (To Adult Subacute Schedule 2)  
 \*\*\*\* (To Pediatric Subacute Schedule 1)  
 \*\*\*\*\* (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR  
(INDIRECT CARE)

Provider Name:  
SUNRISE HEALTHCARE CENTER

Provider Number:  
ZZR06139J

NPI:  
1710026869

OSHPD Facility Number:  
206310895

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 51,775	\$ 51,775										
010	Housekeeping	195,640	287	\$ 195,927									
060	Laundry and Linen	109,805	1,844	7,017	\$ 118,667								
065	Dietary	334,430	4,251	16,177	0	\$ 354,858							
155	Social Services	N/A	1,916	7,291	0	0	\$ 9,207						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,858	10,876	0	0	0	0		\$ 13,734	\$ 13,734		
166	Medical Records	72,264	539	2,051	0	0	0	0		74,853		\$ 74,853	
170	Inservice Education - Nursing	75,677	0	0	0	0	0	0	\$ 75,677				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		267	1,018	0	0	0	0	0	1,285	491	2,674	\$ 4,449 *****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 *****
080	Physical Therapy		1,645	6,258	0	0	0	0	0	7,903	376	2,047	10,325 *****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	14	78	93 *****
082	Occupational Therapy		786	2,992	0	0	0	0	0	3,779	219	1,195	5,192 *****
083	Speech Pathology		232	881	0	0	0	0	0	1,112	51	276	1,439 *****
085	Pharmacy		108	410	0	0	0	0	0	518	175	956	1,649 *****
090	Laboratory		0	0	0	0	0	0	0	0	44	238	282 ****
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	57	313	371 ***
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ****
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 *****
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		36,691	139,620	118,667	354,858	9,207	0	75,677	734,719	12,294	67,010	814,024 *
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 - Pediatrics		0	0	0	0	0	0	0	0	0	0	0 *****
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		351	1,337	0	0	0	0	0	1,688	12	67	1,767
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 839,591	\$ 51,775	\$ 195,927	\$ 118,667	\$ 354,858	\$ 9,207	\$ -	\$ 75,677	\$ 751,004	\$ 13,734	\$ 74,853	\$ 839,591

\* (To Schedule 1)  
 \*\* (To Adult Subacute Schedule 1)  
 \*\*\* (To Adult Subacute Schedule 2)  
 \*\*\*\* (To Pediatric Subacute Schedule 1)  
 \*\*\*\*\* (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR  
(DIRECT AND INDIRECT CARE)

Provider Name:  
SUNRISE HEALTHCARE CENTER

Provider Number:  
ZZR06139J

NPI:  
1710026869

OSHPD Facility Number:  
206310895

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 113,635	\$ 113,635										
010	Housekeeping	22,431	631	\$ 23,062									
060	Laundry and Linen	20,740	4,047	826	\$ 25,613								
065	Dietary	190,879	9,330	1,904	0	\$ 202,113							
155	Social Services	204	4,205	858	0	0	\$ 5,267						
160	Activities	2,016	0	0	0	0	0	\$ 2,016					
165	Administration	N/A	6,273	1,280	0	0	0	0		\$ 7,553	\$ 7,553		
166	Medical Records	7,463	1,183	241	0	0	0	0		8,887		\$ 8,887	
170	Inservice Education - Nursing	679	0	0	0	0	0	0	\$ 679				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	587	120	0	0	0	0	0	707	270	317	\$ 1,294
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	3,609	737	0	0	0	0	0	4,346	207	243	4,796
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	8	9	17
082	Occupational Therapy	0	1,726	352	0	0	0	0	0	2,078	121	142	2,340
083	Speech Pathology	0	508	104	0	0	0	0	0	612	28	33	672
085	Pharmacy	0	237	48	0	0	0	0	0	285	96	114	495
090	Laboratory	0	0	0	0	0	0	0	0	0	24	28	52
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	32	37	69
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	1,285	80,528	16,434	25,613	202,113	5,267	2,016	679	333,936	6,761	7,956	348,654
110	Intermediate Care	0	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	0
120	Developmentally Disabled Care	0	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 - Pediatrics	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	0
130	Hospice Inpatient Care	0	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	0
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	771	157	0	0	0	0	0	928	7	8	943
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 359,332</b>	<b>\$ 113,635</b>	<b>\$ 23,062</b>	<b>\$ 25,613</b>	<b>\$ 202,113</b>	<b>\$ 5,267</b>	<b>\$ 2,016</b>	<b>\$ 679</b>	<b>\$ 342,892</b>	<b>\$ 7,553</b>	<b>\$ 8,887</b>	<b>\$ 359,332</b>

\* (To Schedule 1)  
 \*\* (To Adult Subacute Schedule 1)  
 \*\*\* (To Adult Subacute Schedule 2)  
 \*\*\*\* (To Pediatric Subacute Schedule 1)  
 \*\*\*\*\* (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SUNRISE HEALTHCARE CENTER

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR06139J

NPI:  
1710026869

OSHPD Facility Number:  
206310895

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 237,137	90%							
	Property Tax (line 40)	24,978	10%	\$ 262,115						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			1,455	0	\$ 1,455				
060	Laundry and Linen			9,336	0	52	\$ 9,388			
065	Dietary			21,521	0	120	0	\$ 21,641		
155	Social Services			9,700	0	54	0	0	\$ 9,754	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			14,469	0	81	0	0	0	0
166	Medical Records			2,728	0	15	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,354	0	8	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			8,326	0	46	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,981	0	22	0	0	0	0
083	Speech Pathology			1,172	0	7	0	0	0	0
085	Pharmacy			546	0	3	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			185,750	0	1,037	9,388	21,641	9,754	0
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 - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,778	0	10	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 262,115	100%	\$ 262,115	\$ -	\$ 1,455	\$ 9,388	\$ 21,641	\$ 9,754	\$ -

\* (To Schedule 1)  
 \*\* (To Adult Subacute Schedule 1)  
 \*\*\* (To Adult Subacute Schedule 2)  
 \*\*\*\* (To Pediatric Subacute Schedule 1)  
 \*\*\*\*\* (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
SUNRISE HEALTHCARE CENTER

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR06139J

NPI:  
1710026869

OSHPD Facility Number:  
206310895

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 90% Of Total	Property Tax 10% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 237,137	90%							
	Property Tax (line 40)	24,978	10%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 14,550	\$ 14,550				
166	Medical Records				2,743		\$ 2,743			
170	Inservice Education - Nursing			\$ -						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	1,361	520	98	\$ 1,979	\$ 1,791	\$ 189 *****
077	Specialized Support Surfaces			0	0	0	0	0	0	0 *****
080	Physical Therapy			0	8,372	398	75	8,845	8,002	843 *****
081	Respiratory Therapy			0	0	15	3	18	16	2 *****
082	Occupational Therapy			0	4,003	232	44	4,279	3,871	408 *****
083	Speech Pathology			0	1,179	54	10	1,242	1,124	118 *****
085	Pharmacy			0	549	186	35	770	696	73 *****
090	Laboratory			0	0	46	9	55	50	5 ***
095	Home Health Services			0	0	0	0	0	0	0 *****
100	Other Ancillary Services			0	0	61	11	72	65	7 ***
101	Subacute Ancillary Services			0	0	0	0	0	0	0 *****
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0 *****
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			0	227,570	13,025	2,456	243,051	219,889	23,161 *
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 - Pediatrics			0	0	0	0	0	0	0 *****
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,788	13	2	1,804	1,632	172
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 262,115	100%	\$ -	\$ 244,822	\$ 14,550	\$ 2,743	\$ 262,115	\$ 237,137	\$ 24,978

\* (To Schedule 1)  
 \*\* (To Adult Subacute Schedule 1)  
 \*\*\* (To Adult Subacute Schedule 2)  
 \*\*\*\* (To Pediatric Subacute Schedule 1)  
 \*\*\*\*\* (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
SUNRISE HEALTHCARE CENTER

Provider Number:  
ZZR06139J

NPI:  
1710026869

OSHPD Facility Number:  
206310895

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

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. 61% of Total	DPH License Fees 3% of Total	Liability Insurance 0% of Total	Quality Assur. Fees 35% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 7,566												
055	Interest-Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	442,786												
	Total Costs Allocable as Administration	450,352	61%											
167	DPH Licensing Fees	25,406	3%											
168	Liability Insurance	3,260	0%											
169	Quality Assurance Fees	261,550	35%											
174	Caregiver Training	0	0%											
	Total	740,568	100%						\$ 740,568					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ 173,106	\$ 1,285	\$ 707	\$ 1,361	\$ 176,459	26,451	\$ 16,085	\$ 907	\$ 116	\$ 9,342	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			114,480	7,903	4,346	8,372	135,101	20,252	12,315	695	89	7,152	0
081	Respiratory Therapy			5,179	0	0	0	5,179	776	472	27	3	274	0
082	Occupational Therapy			68,980	3,779	2,078	4,003	78,840	11,818	7,187	405	52	4,174	0
083	Speech Pathology			15,322	1,112	612	1,179	18,225	2,732	1,661	94	12	965	0
085	Pharmacy			61,748	518	285	549	63,099	9,459	5,752	324	42	3,341	0
090	Laboratory			15,719	0	0	0	15,719	2,356	1,433	81	10	832	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			20,672	0	0	0	20,672	3,099	1,884	106	14	1,094	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			3,126,506	734,719	333,936	227,570	4,422,732	662,965	403,160	22,744	2,918	234,143	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 - Pediatrics			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,688	928	1,788	4,404	660	401	23	3	233	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 740,568		\$ 3,601,712	\$ 751,004	\$ 342,892	\$ 244,822	\$ 4,940,430	\$ 740,568					
	Total Administrative Costs							\$ 740,568		\$ 450,352	\$ 25,406	\$ 3,260	\$ 261,550	\$ -
	Unit Cost Multiplier							0.14989949						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 88,587	\$ 16,440	\$ 14,550	\$ 119,577						
	<b>TOTAL FACILITY COSTS</b>							\$ 5,800,575						

\* (To Schedule 1)  
 \*\* (To Adult Subacute Schedule 1)  
 \*\*\* (To Adult Subacute Schedule 2)  
 \*\*\*\* (To Pediatric Subacute Schedule 1)  
 \*\*\*\*\* (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:  
SUNRISE HEALTHCARE CENTER

Provider Number:  
ZZR06139J

NPI:  
1710026869

OSHPD Facility Number:  
206310895

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adjs 2, 21)	(Adjs 2, 21)	(Adjs 2, 21)	(Adj 3)	(Adj 4)					
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance										
010	Housekeeping	72	72								
060	Laundry and Linen	462	462	462							
065	Dietary	1,065	1,065	1,065							
155	Social Services	480	480	480							
160	Activities										
165	Administration	716	716	716							
166	Medical Records	135	135	135							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	67	67	67						176,459	176,459
077	Specialized Support Surfaces									0	0
080	Physical Therapy	412	412	412						135,101	135,101
081	Respiratory Therapy									5,179	5,179
082	Occupational Therapy	197	197	197						78,840	78,840
083	Speech Pathology	58	58	58						18,225	18,225
085	Pharmacy	27	27	27						63,099	63,099
090	Laboratory									15,719	15,719
095	Home Health Services									0	0
100	Other Ancillary Services									20,672	20,672
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	9,192	9,192	9,192	104,569	89,631	2,881,766	2,881,766	2,881,766	4,422,732	4,422,732
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 - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	88	88	88						4,404	4,404
145	Other Nonreimbursable	0	0	0						0	0
	<b>TOTAL STATISTICS</b>	12,971	12,971	12,899	104,569	89,631	2,881,766	2,881,766	2,881,766	4,940,430	4,940,430
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 133,181 0.046215064	\$ 112,844 0.039157933			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 51,775 3.99159664	\$ 195,927 15.18934762	\$ 118,667 1.13481621	\$ 354,858 3.95909569	\$ 9,207 0.00319487	\$ - 0.00000000	\$ 75,677 0.02626063	\$ 13,734 0.00277983	\$ 74,853 0.01515120
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 113,635 8.76069694	\$ 23,062 1.78787272	\$ 25,613 0.24494295	\$ 202,113 2.25494781	\$ 5,267 0.00182781	\$ 2,016 0.00069957	\$ 679 0.00023562	\$ 7,553 0.00152877	\$ 8,887 0.00179884
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 262,115 20.20777118	\$ - 0.00000000	\$ 1,455 0.11279630	\$ 9,388 0.08977902	\$ 21,641 0.24144999	\$ 9,754 0.00338469	\$ - 0.00000000	\$ - 0.00000000	\$ 14,550 0.00294499	\$ 2,743 0.00055527

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SUNRISE HEALTHCARE CENTER

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR06139J

NPI:  
1710026869

OSHPD Facility Number:  
206310895

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 27,858	\$ 0	\$ 27,858	(Sch 3)
005	.20-.39	Fringe Benefits	6200	24,440	(523)	23,917	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	113,635	0	113,635	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 165,933	\$ (523)	\$ 165,410	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 137,234	\$ 0	\$ 137,234	(Sch 3)
010	.20-.39	Fringe Benefits	6300	60,750	(2,344)	58,406	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	22,431	0	22,431	(Sch 4)
010		Housekeeping - Total	6300	\$ 220,415	\$ (2,344)	\$ 218,071	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 2,153	0	\$ 2,153	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,259	0	2,259	(Sch 5)
025		Depreciation: Equipment	7140	16,915	0	16,915	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	321,507	(105,697)	215,810	(Sch 5)
040		Property Taxes	7300	29,725	(4,747)	24,978	(Sch 5)
045		Property Insurance	7400	7,566	0	7,566	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	96,618	(96,618)	0	(Sch 6)
057		Subtotal 005 - 055		\$ 863,091	\$ (209,929)	\$ 653,162	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 85,316	\$ 0	\$ 85,316	(Sch 3)
060	.20-.39	Fringe Benefits	6400	25,901	(1,412)	24,489	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	20,740	0	20,740	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 131,957	\$ (1,412)	\$ 130,545	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 253,584	\$ 0	\$ 253,584	(Sch 3)
065	.20-.39	Fringe Benefits	6500	85,031	(4,185)	80,846	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	190,879	0	190,879	(Sch 4)
065		Dietary - Total	6500	\$ 529,494	\$ (4,185)	\$ 525,309	
070		Provision for Bad Debts	7700	\$ 1,067	(1,067)	\$ 0	
		<b>Ancillary Services (Note 1)</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	173,106	0	173,106	(Sch 2)
075		Patient Supplies - Total	8100	\$ 173,106	\$ 0	\$ 173,106	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SUNRISE HEALTHCARE CENTER

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR06139J

NPI:  
1710026869

OSHPD Facility Number:  
206310895

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$ 0	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	114,480	0	114,480	
080		Physical Therapy - Total	8200	\$ 114,480	\$ 0	\$ 114,480	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	5,179	0	5,179	
081		Respiratory Therapy - Total	8220	\$ 5,179	\$ 0	\$ 5,179	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	68,980	0	68,980	
082		Occupational Therapy - Total	8250	\$ 68,980	\$ 0	\$ 68,980	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 0	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	15,322	0	15,322	
083		Speech Pathology - Total	8280	\$ 15,322	\$ 0	\$ 15,322	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	61,748	0	61,748	
085		Pharmacy - Total	8300	\$ 61,748	\$ 0	\$ 61,748	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	15,719	0	15,719	
090		Laboratory - Total	8400	\$ 15,719	\$ 0	\$ 15,719	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	20,672	0	20,672	
100		Other Ancillary Services - Total	8900	\$ 20,672	\$ 0	\$ 20,672	(Sch 2)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SUNRISE HEALTHCARE CENTER

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR06139J

NPI:  
1710026869

OSHPD Facility Number:  
206310895

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	(Sch 2)
104		Subtotal 075 - 102		\$ 475,206	\$ 0	\$ 475,206	
		<b>Routine Services</b>					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,243,965	\$ 0	\$ 2,243,965	(Sch 2)
105	.20-.39	Fringe Benefits	6110	673,807	(37,291)	636,516	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	1,285	0	1,285	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,919,057	\$ (37,291)	\$ 2,881,766	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$ 0	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$ 0	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$ 0	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	\$ 0	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	\$ 0	\$ 0	\$ 0	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
SUNRISE HEALTHCARE CENTER

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
ZZR06139J

NPI:  
1710026869

OSHPD Facility Number:  
206310895

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$ 0	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$ 0	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$ 0	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		<b>Other Nonreimbursable</b>					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	0	0	0	
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0	(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 2,919,057	\$ (37,291)	\$ 2,881,766	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 99,071	\$ 0	\$ 99,071	(Sch 2)
155	.20-.39	Fringe Benefits	6600	35,913	(1,803)	34,110	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	204	0	204	(Sch 4)
155		Social Services - Total	6600	\$ 135,188	\$ (1,803)	\$ 133,385	

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OSHPD Facility Number:  
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Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 85,560	\$ 0	\$ 85,560	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,767	(1,483)	27,284	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,016	0	2,016	(Sch 4)
160		Activities - Total	6700	\$ 116,343	\$ (1,483)	\$ 114,860	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 253,989	\$ (64,204)	\$ 189,785	(Sch 6)
165	.20-.39	Fringe Benefits	6900	90,898	(28,867)	62,031	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	703,096	(512,126)	190,970	(Sch 6)
165		Administration - Total	6900	\$ 1,047,983	\$ (605,197)	\$ 442,786	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	\$ 0	\$ 47,632	\$ 47,632	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	0	24,632	24,632	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	0	7,463	7,463	(Sch 4)
166		Medical Records - Total	6900	\$ 0	\$ 79,727	\$ 79,727	
167		DPH Licensing Fees	6900	\$ 0	\$ 25,406	\$ 25,406	(Sch 6)
168		Liability Insurance	6900	\$ 0	\$ 3,260	\$ 3,260	(Sch 6)
169		Quality Assurance Fees	6900	\$ 0	\$ 261,550	\$ 261,550	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 53,760	\$ 0	\$ 53,760	(Sch 3)
170	.20-.39	Fringe Benefits	6800	22,872	(955)	21,917	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	679	0	679	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 77,311	\$ (955)	\$ 76,356	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,376,825	\$ (239,495)	\$ 1,137,330	
200		<b>Total</b>		\$ 6,296,697	\$ (493,379)	\$ 5,803,318	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
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Fiscal Period:  
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Provider Number:  
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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		\$ 27,858	\$ 0	\$ 27,858
005	2	Fringe Benefits		24,440	0	24,440
005	3	Agency Staff				0
005	4	Other - Nonlabor		113,635	0	113,635
005	5	Plant Operations and Maintenance - Total		\$ 165,933	\$ 0	\$ 165,933
010		Housekeeping				
010	1	Salaries and Wages		\$ 137,234	\$ 0	\$ 137,234
010	2	Fringe Benefits		60,750	0	60,750
010	3	Agency Staff				0
010	4	Other - Nonlabor		22,431	0	22,431
010	5	Housekeeping - Total		\$ 220,415	\$ 0	\$ 220,415
015	4	Depreciation: Buildings and Improvements		\$ 2,153	\$ 0	\$ 2,153
020	4	Depreciation: Leasehold Improvements		2,259	0	2,259
025	4	Depreciation: Equipment		16,915	0	16,915
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		321,507	0	321,507
040	4	Property Taxes		29,725	0	29,725
045	4	Property Insurance		7,566	0	7,566
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		96,618	0	96,618
		<b>Subtotal 005 - 055</b>		863,091	0	863,091
060		Laundry and Linen				
060	1	Salaries and Wages		\$ 85,316	\$ 0	\$ 85,316
060	2	Fringe Benefits		25,901	0	25,901
060	3	Agency Staff				0
060	4	Other - Nonlabor		20,740	0	20,740
060	5	Laundry and Linen - Total		\$ 131,957	\$ 0	\$ 131,957
065		Dietary				
065	1	Salaries and Wages		\$ 253,584	\$ 0	\$ 253,584
065	2	Fringe Benefits		85,031	0	85,031
065	3	Agency Staff				0
065	4	Other - Nonlabor		190,879	0	190,879
065	5	Dietary - Total		\$ 529,494	\$ 0	\$ 529,494
070	4	Provision for Bad Debts		\$ 1,067	\$ 0	\$ 1,067
		<b>Ancillary Services (Note 1)</b>				
075		Patient Supplies				
075	1	Salaries and Wages		\$	\$	\$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		173,106	0	173,106
075	5	Patient Supplies - Total		\$ 173,106	\$ 0	\$ 173,106
077		Specialized Support Surfaces				
077	1	Salaries and Wages		\$	\$	\$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		\$ 0	\$ 0	\$ 0

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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		\$	\$	\$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		114,480	0	114,480
080	5	Physical Therapy - Total		\$ 114,480	\$ 0	\$ 114,480
081		Respiratory Therapy				
081	1	Salaries and Wages		\$	\$	\$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor		5,179	0	5,179
081	5	Respiratory Therapy - Total		\$ 5,179	\$ 0	\$ 5,179
082		Occupational Therapy				
082	1	Salaries and Wages		\$	\$	\$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		68,980	0	68,980
082	5	Occupational Therapy - Total		\$ 68,980	\$ 0	\$ 68,980
083		Speech Pathology				
083	1	Salaries and Wages		\$	\$	\$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		15,322	0	15,322
083	5	Speech Pathology - Total		\$ 15,322	\$ 0	\$ 15,322
085		Pharmacy				
085	1	Salaries and Wages		\$	\$	\$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		61,748	0	61,748
085	5	Pharmacy - Total		\$ 61,748	\$ 0	\$ 61,748
090		Laboratory				
090	1	Salaries and Wages		\$	\$	\$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		15,719	0	15,719
090	5	Laboratory - Total		\$ 15,719	\$ 0	\$ 15,719
095		Home Health Services				
095	1	Salaries and Wages		\$	\$	\$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		\$ 0	\$ 0	\$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		\$	\$	\$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		20,672	0	20,672
100	5	Other Ancillary Services - Total		\$ 20,672	\$ 0	\$ 20,672

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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		\$	\$	\$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		\$	\$	\$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		\$ 0	\$ 0	\$ 0
104		<b>Subtotal 075 - 102</b>		\$ 475,206	\$ 0	\$ 475,206
		<b>Routine Services</b>				
105		Skilled Nursing Care				
105	1	Salaries and Wages		\$ 2,243,965	\$ 0	\$ 2,243,965
105	2	Fringe Benefits		673,807	0	673,807
105	3	Agency Staff				0
105	4	Other - Nonlabor		1,285	0	1,285
105	5	Skilled Nursing Care - Total		\$ 2,919,057	\$ 0	\$ 2,919,057
110		Intermediate Care				
110	1	Salaries and Wages		\$	\$	\$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		\$ 0	\$ 0	\$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		\$	\$	\$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		\$ 0	\$ 0	\$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		\$	\$	\$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		\$ 0	\$ 0	\$ 0
125		Subacute Care				
125	1	Salaries and Wages		\$	\$	\$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		\$ 0	\$ 0	\$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		\$	\$	\$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		\$ 0	\$ 0	\$ 0

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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		\$	\$	\$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		\$ 0	\$ 0	\$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		\$	\$	\$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	1	Salaries and Wages		\$	\$	\$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		\$ 0	\$ 0	\$ 0
		<b>Other Nonreimbursable</b>				
139		Residential Care **				
139	1	Salaries and Wages		\$	\$	\$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		\$	\$	\$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor				0
140	5	Beauty and Barber - Total		\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	1	Salaries and Wages		\$	\$	\$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,919,057	\$ 0	\$ 2,919,057
155		Social Services				
155	1	Salaries and Wages		\$ 99,071	\$ 0	\$ 99,071
155	2	Fringe Benefits		35,913	0	35,913
155	3	Agency Staff				0
155	4	Other - Nonlabor		204	0	204
155	5	Social Services - Total		\$ 135,188	\$ 0	\$ 135,188
160		Activities				
160	1	Salaries and Wages		\$ 85,560	\$ 0	\$ 85,560
160	2	Fringe Benefits		28,767	0	28,767
160	3	Agency Staff				0
160	4	Other - Nonlabor		2,016	0	2,016
160	5	Activities - Total		\$ 116,343	\$ 0	\$ 116,343

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Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		\$ 253,989	\$ 0	\$ 253,989
165	2	Fringe Benefits		90,898	0	90,898
165	3	Agency Staff				0
165	4	Other - Nonlabor	1	569,959	133,137	703,096
165	5	Administration - Total		\$ 914,846	\$ 133,137	\$ 1,047,983
166		Medical Records				
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
166	5	Medical Records - Total		\$ 0	\$ 0	\$ 0
167	4	DPH Licensing Fees ***		\$	\$	\$ 0
168	4	Liability Insurance ***		\$	\$	\$ 0
169	4	Quality Assurance Fees ***		\$	\$	\$ 0
170		Inservice Education - Nursing				
170	1	Salaries and Wages		\$ 53,760	\$ 0	\$ 53,760
170	2	Fringe Benefits		22,872	0	22,872
170	3	Agency Staff				0
170	4	Other - Nonlabor		679	0	679
170	5	Inservice Education - Nursing - Total		\$ 77,311	\$ 0	\$ 77,311
174		Caregiver Training ***				
174	1	Salaries and Wages		\$	\$	\$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		\$ 0	\$ 0	\$ 0
		<b>Subtotal 155 - 174</b>		\$ 1,243,688	\$ 133,137	\$ 1,376,825
200		<b>Total</b>		\$ 6,163,560	\$ 133,137	\$ 6,296,697

**NOTE 1:** Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

\* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

\*\* Complete with Direct Residential Care Costs

\*\*\* Amounts reclassified from Administration (line 165)

\*\*\*\* Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

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JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(523)							
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	(2,344)							
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	(105,697)							
040	4	Property Taxes	(4,747)							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	(96,618)						(96,618)	
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	(1,412)							
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	(4,185)							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	(1,067)							
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							

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JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11
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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	(37,291)							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - 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 - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:  
SUNRISE HEALTHCARE CENTER

Provider Number:  
ZZR06139J

NPI:  
1710026869

OSHPD Facility Number:  
206310895

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11
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	(1,803)							
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	(1,483)							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	(64,204)	(47,632)						
165	2	Administration - Fringe Benefits	(28,867)	(25,476)						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(512,126)	(7,463)	(28,740)	(53,265)	(261,550)	3,334		(163,345)
166	1	Medical Records - Salaries and Wages	47,632	47,632						
166	2	Medical Records - Fringe Benefits	24,632	25,476						
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	7,463	7,463						
167	4	DPH Licensing Fees	25,406		28,740			(3,334)		
168	4	Liability Insurance	3,260			53,265				
169	4	Quality Assurance Fees	261,550				261,550			
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(955)							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

**Provider Name:**  
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**Fiscal Period:**  
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.	Description	TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
180	4	Professional Liability - Deductible	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	<u>(\$493,379)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(96,618)</u>	<u>(163,345)</u>







Provider Name:  
SUNRISE HEALTHCARE CENTER

Provider Number:  
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Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Line No.	Sub No.		AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ 20
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
180	4	Professional Liability - Deductible									
200		Total	<u>(1,067)</u>	<u>(16,572)</u>	<u>(54,231)</u>	<u>(4,747)</u>	<u>(105,697)</u>	<u>(6,758)</u>	<u>(50,005)</u>	<u>(919)</u>	<u>6,580</u>

Provider Name							Fiscal Period	Provider Number		Adjustments	
SUNRISE HEALTHCARE CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009	ZZR06139J		22	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>MEMORANDUM ADJUSTMENTS</b>											
1	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile provider's reported costs on page 10.5 to provider's reported costs on page 10.1 column 14. CMS Pub. 15-1, Sections 2300 and 2304	\$569,959	\$133,137	\$703,096 *	
2	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	66	66 *	
	10.7	080	1,2,3	7	080	N/A	Physical Therapy	0	412	412	
	10.7	082	1,2,3	7	082	N/A	Occupational Therapy	0	197	197	
	10.7	083	1,2,3	7	083	N/A	Speech Pathology	0	58	58	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	27	27	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	0	9,192	9,192	
	10.7	140	1,2,3	7	140	N/A	Beauty and Barber	0	88	88	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	0	2,737	2,737 *	
	10.7	175	1,2,3	7	N/A	N/A	Total Statistics - Square Feet	0	12,777	12,777 *	
3	10.7	105	4	7	105	N/A	Skilled Nursing Care (Pounds of Laundry)	0	104,569	104,569	
	10.7	175	4	7	N/A	N/A	Total Statistics - Pounds of Laundry	0	104,569	104,569	
4	10.7	105	5	7	105	N/A	Skilled Nursing Care (Patient Meals)	0	89,631	89,631	
	10.7	105	5	7	N/A	N/A	Total Statistics - Patient Meals	0	89,631	89,631	
							To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1). CMS Pub. 15-1, Sections 2300, 2304, and 2306				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments	
SUNRISE HEALTHCARE CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009	ZZR06139J		22	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
5	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages	\$253,989	(\$47,632)	\$206,357 *	
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	90,898	(25,476)	65,422 *	
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* 703,096	(7,463)	695,633 *	
	10.5	166	1	8A-2	166	1	Medical Records - Salaries and Wages	0	47,632	47,632	
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	0	25,476	25,476 *	
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor	0	7,463	7,463	
							To reclassify medical record expenses for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$695,633	(\$28,740)	\$666,893 *	
	10.5	167	4	8A-2	167	4	Administration - DPH Licensing Fees	0	28,740	28,740 *	
							To reclassify licensing fees for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$666,893	(\$53,265)	\$613,628 *	
	10.5	168	4	8A-2	168	4	Administration - Liability Insurance	0	53,265	53,265 *	
							To reclassify licensing fees for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304				
8	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$613,628	(\$261,550)	\$352,078 *	
	10.5	169	4	8A-2	169	4	Administration - Quality Assurance Fees	0	261,550	261,550	
							To reclassify quality assurance fees for proper cost determination. CMS Pub. 15-1, Sections 2300 and 2304				
9	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	* \$352,078	\$3,334	\$355,412 *	
	10.5	167	4	8A-2	167	4	Administration - DPH Licensing Fees	* 28,740	(3,334)	25,406	
							To reclassify administrative expenses to the proper cost center to agree with provider's records. CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
SUNRISE HEALTHCARE CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009	ZZR06139J		22
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
10	10.5	055	4	8A-2	055	4	Interest - Other To eliminate interest expense not related to patient care. CMS Pub. 15-1, Section 202.2	\$96,618	(\$96,618)	\$0
11	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To abate revenues and eliminate nonallowable administrative expenses to agree with provider's records. CMS Pub. 15-1, Sections 2300 and 2304	* \$355,412	(\$163,345)	\$192,067 *
12	10.5	070	4	8A-2	070	4	Provision for Bad Debts To eliminate additional bad debt expense to agree with provider's records. CMS Pub. 15-1, Sections 2300 and 2304	\$1,067	(\$1,067)	\$0
13	10.5	165	1	8A-2	165	1	Administration - Salaries and Wages To reduce the administrator's compensation to a reasonable amount based on state guidelines. CMS Pub. 15-1, Sections 901, 902.3, 904, 905, 906, 906.1, and 906.3	* \$206,357	(\$16,572)	\$189,785
14	10.5	005	2	8A-2	005	2	Plant Operations and Maintenance - Fringe Benefits	\$24,440	(\$523)	\$23,917
	10.5	010	2	8A-2	010	2	Housekeeping - Fringe Benefits	60,750	(2,344)	58,406
	10.5	060	2	8A-2	060	2	Laundry and Linen - Fringe Benefits	25,901	(1,412)	24,489
	10.5	065	2	8A-2	065	2	Dietary - Fringe Benefits	85,031	(4,185)	80,846
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits	673,807	(37,291)	636,516
	10.5	155	2	8A-2	155	2	Social Services - Fringe Benefits	35,913	(1,803)	34,110
	10.5	160	2	8A-2	160	2	Activities - Fringe Benefits	28,767	(1,483)	27,284
	10.5	165	2	8A-2	165	2	Administration - Fringe Benefits	* 65,422	(3,391)	62,031
	10.5	166	2	8A-2	166	2	Medical Records - Fringe Benefits	* 25,476	(844)	24,632
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits To adjust workers' compensation cost to the actual paid claims. CMS Pub. 15-1, Section 2122.5C	22,872	(955)	21,917

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
SUNRISE HEALTHCARE CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009	ZZR06139J		22
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
15	10.5	040	4	8A-2	040	4	Property Taxes To eliminate property taxes expense not related to patient care. CMS Pub. 15-1, Section 2122.2F	\$29,725	(\$4,747)	\$24,978
16	10.5	035	4	8A-2	035	4	Leases and Rentals To adjust leases and rentals expenses to agree with provider's records. CMS Pub. 15-1, Sections 2300 and 2304	\$321,507	(\$105,697)	\$215,810
17	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To eliminate legal fees due to lack of documentation. CMS Pub. 15-1, Sections 2300 and 2304	* \$192,067	(\$6,758)	\$185,309 *
18	10.5	168	4	8A-2	168	4	Administration - Liability Insurance To eliminate liability insurance expense due to lack of documentation. CMS Pub. 15-1, Sections 2305, 2305.1, 2305.2, 2300 and 2304	* \$53,265	(\$50,005)	\$3,260
19	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To eliminate lobbying expense not related to patient care. CMS Pub. 15-1, Section 2102.3	* \$185,309	(\$919)	\$184,390 *
20	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with Westline Medical Management Home Office audit report for fiscal year ended June 30, 2009. CMS Pub. 15-1, Sections 2150.2 and 2304	* \$184,390	\$6,580	\$190,970

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number		Adjustments
SUNRISE HEALTHCARE CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009		ZZR06139J		22
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 STATISTICS</u>											
21	10.7	010	1,2	7	010	N/A	Housekeeping (Square Feet)	0	72	72	
	10.7	060	1,2,3	7	060	N/A	Laundry and Linen	0	462	462	
	10.7	065	1,2,3	7	065	N/A	Dietary	0	1,065	1,065	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	* 66	1	67	
	10.7	145	1,2,3	7	145	N/A	Other Nonreimbursable	* 2,737	(2,737)	0	
	10.7	155	1,2,3	7	155	N/A	Social Services	0	480	480	
	10.7	165	1,2,3	7	165	N/A	Administration	0	716	716	
	10.7	166	1,2,3	7	166	N/A	Medical Records	0	135	135	
	10.7	175	1	7	N/A	N/A	Total Statistics - Square Feet - Capital	* 12,777	194	12,971	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	* 12,777	194	12,971	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	* 12,777	122	12,899	
							To adjust square footage statistics to agree to the Medicare Cost Report.				
							CMS Pub. 15-1, Sections 2300, 2304, and 2306				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider Number		Adjustments
SUNRISE HEALTHCARE CENTER							JULY 1, 2008 THROUGH JUNE 30, 2009	ZZR06139J		22
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 OTHER MATTERS</u>										
22	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the share of cost was not properly deducted from the amount billed. CMS Pub. 15-1, Section 2409 CCR, Title 22, Section 51458.1	\$0	\$11,057	\$11,057