

**REPORT  
ON THE  
RATE SETTING AUDIT**

**HILLTOP CARE AND REHABILITATION CENTER  
HAYWARD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1689867301**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Marisa Ho  
Auditor: Kent Huang**



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



EDMUND G. BROWN JR.  
GOVERNOR

May 24, 2013

Rick Dumdumaya  
Accounts Receivable Manager  
Paksn, Inc.  
540 West Monte Vista Avenue  
Vacaville, CA 95688

HILLTOP CARE AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1689867301  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$1,289, 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.

Rick Dum Dumaya  
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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 Fee-For-Service Rates Development Division.

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

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

John Melton, 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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

## Provider Name:

HILLTOP CARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1689867301

## OSHPD Facility No.:

206010750

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	\$ 2,032,615	\$ 84.42
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 566,438	\$ 23.53
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 576,647	\$ 23.95
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 30,633	\$ 1.27
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 31,939	\$ 1.33
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,987	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 145,151	\$ 6.03
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 10,827	\$ 0.45
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 280,828	\$ 11.66
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 291,654	\$ 12.11
11	Cost of Routine Service/Audited Total Costs	\$ 3,992,620	\$ 3,982,718	\$ 165.42
12	Total Patient Days (Adj 3)	24,073	24,076	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 165.85	\$ 165.42	
14	Overpayments (Adj 5)	\$ 0	\$ (1,289)	
15	Medi-Cal Days (Adj 4)	21,040	20,313	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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:

HILLTOP CARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1689867301

## OSHPD Facility No.:

206010750

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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:**  
HILLTOP CARE AND REHABILITATION CENTER

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

**Provider NPI:**  
1689867301

**OSHPD Facility No.:**  
206010750

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 42,450	\$ 42,450		
160	Activities	59,914		\$ 59,914	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,930,251	42,450	59,914	2,032,615
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
	<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>\$ 2,032,615</b>	<b>\$ 42,450</b>	<b>\$ 59,914</b>	<b>\$ 2,032,615</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
HILLTOP CARE AND REHABILITATION CENTER

Provider NPI:  
1689867301

OSHPD Facility Number:  
206010750

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 22,138	\$ 22,138										
010	Housekeeping	178,076	-	\$ 178,076									
060	Laundry and Linen	135,070	1,038	8,351	\$ 144,459								
065	Dietary	205,252	2,007	16,141	0	\$ 223,400							
155	Social Services	N/A	507	4,079	0	\$ 4,586							
160	Activities	N/A	0	0	0	0	\$ -						
165	Administration	N/A	3,632	29,218	0	0	0	0		\$ 32,851	\$ 32,851		
166	Medical Records	42,304	0	0	0	0	0	0		42,304		\$ 42,304	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		435	3,501	0	0	0	0	0	3,937	79	102	\$ 4,117
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		261	2,101	0	0	0	0	0	2,362	1,523	1,961	5,845
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	1,180	1,520	2,700
083	Speech Pathology		0	0	0	0	0	0	0	0	137	176	313
085	Pharmacy		0	0	0	0	0	0	0	0	468	603	1,071
090	Laboratory		0	0	0	0	0	0	0	0	41	53	94
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	76	97	173
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		14,040	112,934	144,459	223,400	4,586	0	0	499,419	29,295	37,725	566,438 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		218	1,751	0	0	0	0	0	1,968	53	68	2,089
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 582,840</b>	<b>\$ 22,138</b>	<b>\$ 178,076</b>	<b>\$ 144,459</b>	<b>\$ 223,400</b>	<b>\$ 4,586</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 507,685</b>	<b>\$ 32,851</b>	<b>\$ 42,304</b>	<b>\$ 582,840</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
HILLTOP CARE AND REHABILITATION CENTER

Provider NPI:  
1689867301

OSHPD Facility Number:  
206010750

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 129,873	\$ 129,873										
010	Housekeeping	33,276	0	\$ 33,276									
060	Laundry and Linen	12,934	6,090	1,560	\$ 20,585								
065	Dietary	190,888	11,772	3,016	0	\$ 205,676							
155	Social Services	1,050	2,975	762	0	0	\$ 4,787						
160	Activities	2,410	0	0	0	0	0	\$ 2,410					
165	Administration	N/A	21,309	5,460	0	0	0	0		\$ 26,769	\$ 26,769		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	0	2,554	654	0	0	0	0	0	3,208	64	0	\$ 3,272
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	158,002	1,532	393	0	0	0	0	0	159,927	1,241	0	161,167
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	126,393	0	0	0	0	0	0	0	126,393	962	0	127,355
083	Speech Pathology	14,650	0	0	0	0	0	0	0	14,650	111	0	14,761
085	Pharmacy	50,135	0	0	0	0	0	0	0	50,135	381	0	50,516
090	Laboratory	4,381	0	0	0	0	0	0	0	4,381	33	0	4,414
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	8,087	0	0	0	0	0	0	0	8,087	62	0	8,149
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	215,850	82,364	21,103	20,585	205,676	4,787	2,410	0	552,775	23,872	0	576,647 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,444	1,277	327	0	0	0	0	0	3,048	43	0	3,091
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 949,373</b>	<b>\$ 129,873</b>	<b>\$ 33,276</b>	<b>\$ 20,585</b>	<b>\$ 205,676</b>	<b>\$ 4,787</b>	<b>\$ 2,410</b>	<b>\$ -</b>	<b>\$ 922,604</b>	<b>\$ 26,769</b>	<b>\$ -</b>	<b>\$ 949,373</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
HILLTOP CARE AND REHABILITATION CENTER

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

Provider NPI:  
1689867301

OSHPD Facility Number:  
206010750

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)	\$ 32,555	49%							
	Property Tax (line 40)	33,943	51%	\$ 66,498						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			3,118	0	0	\$ 3,118			
065	Dietary			6,027	0	0	0	\$ 6,027		
155	Social Services			1,523	0	0	0	0	\$ 1,523	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			10,911	0	0	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			1,307	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			784	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			42,172	0	0	3,118	6,027	1,523	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 - 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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			654	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 66,498</b>	<b>100%</b>	<b>\$ 66,498</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,118</b>	<b>\$ 6,027</b>	<b>\$ 1,523</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
HILLTOP CARE AND REHABILITATION CENTER

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

Provider NPI:  
1689867301

OSHPD Facility Number:  
206010750

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 49% Of Total	Property Tax 51% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 32,555	49%							
	Property Tax (line 40)	33,943	51%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,911	\$ 10,911				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,307	26	0	\$ 1,334	\$ 653	\$ 681
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	784	506	0	1,290	632	659
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	392	0	392	192	200
083	Speech Pathology			0	0	45	0	45	22	23
085	Pharmacy			0	0	155	0	155	76	79
090	Laboratory			0	0	14	0	14	7	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	25	0	25	12	13
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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	52,841	9,730	0	62,571	30,633	31,939
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
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	654	18	0	671	329	343
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 66,498	100%	\$ -	\$ 55,587	\$ 10,911	\$ -	\$ 66,498	\$ 32,555	\$ 33,943

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
HILLTOP CARE AND REHABILITATION CENTER

Provider NPI:  
1689867301

OSHPD Facility Number:  
206010750

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 39% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 19% of Total	Quality Assur. Fees 38% of Total	Caregiver Training 1% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 4,997												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	322,057												
	Total Costs Allocable as Administration	327,054	39%											
167	CDPH Licensing Fees	17,927	2%											
168	Professional Liability Insurance	162,769	19%											
169	Quality Assurance Fees	314,914	38%											
174	Caregiver Training	12,141	1%											
	Total	834,805	100%						\$ 834,805					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 3,937	\$ 3,208	\$ 1,307	\$ 8,452	2,005	\$ 786	\$ 43	\$ 391	\$ 756	\$ 29
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,362	159,927	784	163,073	38,691	15,158	831	7,544	14,595	563
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	126,393	0	126,393	29,988	11,749	644	5,847	11,312	436
083	Speech Pathology			0	0	14,650	0	14,650	3,476	1,362	75	678	1,311	51
085	Pharmacy			0	0	50,135	0	50,135	11,895	4,660	255	2,319	4,487	173
090	Laboratory			0	0	4,381	0	4,381	1,039	407	22	203	392	15
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8,087	0	8,087	1,919	752	41	374	724	28
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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,032,615	499,419	552,775	52,841	3,137,650	744,446	291,654	15,987	145,151	280,828	10,827
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
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,968	3,048	654	5,670	1,345	527	29	262	507	20
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 834,805		\$ 2,032,615	\$ 507,685	\$ 922,604	\$ 55,587	\$ 3,518,491	\$ 834,805					
	Total Administrative Costs							\$ 834,805		\$ 327,054	\$ 17,927	\$ 162,769	\$ 314,914	\$ 12,141
	Unit Cost Multiplier							0.23726220						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 75,155	\$ 26,769	\$ 10,911	\$ 112,835							
	<b>TOTAL FACILITY COSTS</b>							\$ 4,466,131						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
HILLTOP CARE AND REHABILITATION CENTER

Provider NPI:  
1689867301

OSHPD Facility Number:  
206010750

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

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	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	477	477	477							
065	Dietary	922	922	922							
155	Social Services	233	233	233							
160	Activities										
165	Administration	1,669	1,669	1,669							
166	Medical Records										
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	200	200	200						8,452	8,452
077	Specialized Support Surfaces									0	0
080	Physical Therapy	120	120	120						163,073	163,073
081	Respiratory Therapy									0	0
082	Occupational Therapy									126,393	126,393
083	Speech Pathology									14,650	14,650
085	Pharmacy									50,135	50,135
090	Laboratory									4,381	4,381
095	Home Health Services									0	0
100	Other Ancillary Services									8,087	8,087
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	6,451	6,451	6,451	119,161	72,219	2,146,101	2,146,101	2,146,101	3,137,650	3,137,650
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	100	100	100						5,670	5,670
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	10,172	10,172	10,172	119,161	72,219	2,146,101	2,146,101	2,146,101	3,518,491	3,518,491
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 42,450 0.019780057	\$ 59,914 0.027917605			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 22,138 2.17636650	\$ 178,076 17.50648840	\$ 144,459 1.21229867	\$ 223,400 3.09336314	\$ 4,586 0.00213695	\$ - 0.00000000	\$ - 0.00000000	\$ 32,851 0.00933658	\$ 42,304 0.01202334
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 129,873 12.76769564	\$ 33,276 3.27133307	\$ 20,585 0.17274626	\$ 205,676 2.84794839	\$ 4,787 0.00223060	\$ 2,410 0.00112297	\$ - 0.00000000	\$ 26,769 0.00760813	\$ - 0.00000000
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 66,498 6.53735745	\$ - 0.00000000	\$ - 0.00000000	\$ 3,118 0.02616896	\$ 6,027 0.08346064	\$ 1,523 0.00070975	\$ - 0.00000000	\$ - 0.00000000	\$ 10,911 0.00310100	\$ - 0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HILLTOP CARE AND REHABILITATION CENTER

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

Provider NPI:  
1689867301

OSHPD Facility Number:  
206010750

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	\$ 15,294	\$ 0	\$ 15,294	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,844	0	6,844	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	129,873	0	129,873	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 152,011	\$ 0	\$ 152,011	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 123,028	\$ 0	\$ 123,028	(Sch 3)
010	.20-.39	Fringe Benefits	6300	55,048	0	55,048	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	33,276	0	33,276	(Sch 4)
010		Housekeeping - Total	6300	\$ 211,352	\$ 0	\$ 211,352	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	16,233	0	16,233	(Sch 5)
025		Depreciation: Equipment	7140	12,793	0	12,793	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	3,529	0	3,529	(Sch 5)
040		Property Taxes	7300	33,943	0	33,943	(Sch 5)
045		Property Insurance	7400	4,997	0	4,997	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 434,858	\$ 0	\$ 434,858	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 90,334	\$ 0	\$ 90,334	(Sch 3)
060	.20-.39	Fringe Benefits	6400	44,736	0	44,736	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,934	0	12,934	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 148,004	\$ 0	\$ 148,004	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 141,274	\$ 0	\$ 141,274	(Sch 3)
065	.20-.39	Fringe Benefits	6500	63,978	0	63,978	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	190,888	0	190,888	(Sch 4)
065		Dietary - Total	6500	\$ 396,140	\$ 0	\$ 396,140	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
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		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HILLTOP CARE AND REHABILITATION CENTER

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

Provider NPI:  
1689867301

OSHPD Facility Number:  
206010750

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		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	158,002	0	158,002	(Sch 4)
080		Physical Therapy - Total	8200	\$ 158,002	\$ 0	\$ 158,002	
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		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	126,393	0	126,393	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 126,393	\$ 0	\$ 126,393	
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		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	14,650	0	14,650	(Sch 4)
083		Speech Pathology - Total	8280	\$ 14,650	\$ 0	\$ 14,650	
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	50,135	0	50,135	(Sch 4)
085		Pharmacy - Total	8300	\$ 50,135	\$ 0	\$ 50,135	
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	4,381	0	4,381	(Sch 4)
090		Laboratory - Total	8400	\$ 4,381	\$ 0	\$ 4,381	
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	8,087	0	8,087	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 8,087	\$ 0	\$ 8,087	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HILLTOP CARE AND REHABILITATION CENTER

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

Provider NPI:  
1689867301

OSHPD Facility Number:  
206010750

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		\$ 361,648	\$ 0	\$ 361,648	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,405,524	\$ 0	\$ 1,405,524	(Sch 2)
105	.20-.39	Fringe Benefits	6110	524,727	0	524,727	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	215,850	0	215,850	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,146,101	\$ 0	\$ 2,146,101	
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:  
HILLTOP CARE AND REHABILITATION CENTER

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

Provider NPI:  
1689867301

OSHPD Facility Number:  
206010750

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)
		<b>Other Nonreimbursable</b>				
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	1,444	0	1,444 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,444	\$ 0	\$ 1,444
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		<b>Subtotal 105 - 145</b>		\$ 2,147,545	\$ 0	\$ 2,147,545
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 28,849	\$ 0	\$ 28,849 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,601	0	13,601 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,050	0	1,050 (Sch 4)
155		Social Services - Total	6600	\$ 43,500	\$ 0	\$ 43,500

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HILLTOP CARE AND REHABILITATION CENTER

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

Provider NPI:  
1689867301

OSHPD Facility Number:  
206010750

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	\$ 41,127	\$ 0	\$ 41,127	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,787	0	18,787	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	2,410	0	2,410	(Sch 4)
160		Activities - Total	6700	\$ 62,324	\$ 0	\$ 62,324	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 67,939	\$ 0	\$ 67,939	(Sch 6)
165	.20-.39	Fringe Benefits	6900	29,280	0	29,280	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	226,120	(1,282)	224,838	(Sch 6)
165		Administration - Total	6900	\$ 323,339	\$ (1,282)	\$ 322,057	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 29,819	\$ 0	\$ 29,819	(Sch 3)
166	.20-.39	Fringe Benefits	6900	12,485	0	12,485	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 42,304	\$ 0	\$ 42,304	
167		CDPH Licensing Fees	6900	\$ 17,927	\$ 0	\$ 17,927	(Sch 6)
168		Professional Liability Insurance	6900	\$ 162,769	\$ 0	\$ 162,769	(Sch 6)
169		Quality Assurance Fees	6900	\$ 314,914	\$ 0	\$ 314,914	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$	\$ 0	\$ 0	(Sch 3)
170	.20-.39	Fringe Benefits	6800		0	0	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 0	\$ 0	\$ 0	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 9,888	\$ 0	\$ 9,888	(Sch 6)
174	.20-.39	Fringe Benefits	6900	2,253	0	2,253	(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	\$ 12,141	\$ 0	\$ 12,141	
		<b>Subtotal 155 - 174</b>		\$ 979,218	\$ (1,282)	\$ 977,936	
200		<b>Total</b>		\$ 4,467,413	\$ (1,282)	\$ 4,466,131	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 168,301	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period			Provider NPI		Adjustments
HILLTOP CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1689867301		5
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$168,301	\$168,301

Provider Name							Fiscal Period		Provider NPI		Adjustments
HILLTOP CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1689867301		5
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><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the reported expenses to reflect provider's revenue offset as reported on Cost Report Page 10.1(3). 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$226,120	(\$1,282)	\$224,838	

Provider Name							Fiscal Period			Provider NPI		Adjustments
HILLTOP CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1689867301		5
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><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>												
3	4.1	70	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	24,073	3	24,076		
4	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through December 3, 2012 Report Date: December 6, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	21,040	(727)	20,313		

Provider Name							Fiscal Period			Provider NPI		Adjustments
HILLTOP CARE AND REHABILITATION CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1689867301		5
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>												
5	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. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$1,289	\$1,289