

**REPORT
ON THE
RATE SETTING AUDIT**

**HILLVIEW CONVALESCENT HOSPITAL
MORGAN HILL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1992800312**

**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: Eileen Kuang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 24, 2013

James Ross, Administrator
Hillview Convalescent Hospital
530 West Dunne Avenue
Morgan Hill, CA 95037

HILLVIEW CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1992800312
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 \$1,338, 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.

James Ross
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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:
HILLVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1992800312

OSHPD Facility No.:
206430792

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,625,831	\$ 90.29
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 349,584	\$ 19.41
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 489,902	\$ 27.21
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 60,580	\$ 3.36
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,433	\$ 0.97
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,955	\$ 0.83
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 39,383	\$ 2.19
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 237,161	\$ 13.17
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 415,970	\$ 23.10
11	Cost of Routine Service/Audited Total Costs	\$ 3,265,852	\$ 3,250,799	\$ 181
12	Total Patient Days (Adj)	18,007	18,007	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 181.37	\$ 180.53	
14	Overpayments (Adj 13)	\$ 0	\$ (1,338)	
15	Medi-Cal Days (Adj 11)	15,798	14,901	
16	Medi-Cal Managed Care Days (Adj 12)		809	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HILLVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1992800312

OSHPD Facility No.:
206430792

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
HILLVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1992800312

OSHPD Facility No.:
206430792

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 28,378	\$ 28,378		
160	Activities	84,586		\$ 84,586	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	16,083	0	0	16,083
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	13,051	0	0	13,051
083	Speech Pathology	2,416	0	0	2,416
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,512,867	28,378	84,586	1,625,831
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,657,381	\$ 28,378	\$ 84,586	\$ 1,657,381

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HILLVIEW CONVALESCENT HOSPITAL

Provider NPI:
1992800312

OSHPD Facility Number:
206430792

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 33,995	\$ 33,995										
010	Housekeeping	59,000	580	\$ 59,580									
060	Laundry and Linen	59,065	1,918	3,420	\$ 64,403								
065	Dietary	159,834	2,321	4,139	0	\$ 166,294							
155	Social Services	N/A	418	745	0	\$ 1,163							
160	Activities	N/A	2,330	4,154	0	0	\$ 6,484						
165	Administration	N/A	3,186	5,681	0	0	0		\$ 8,867	\$ 8,867			
166	Medical Records	32,329	157	279	0	0	0			32,765		\$ 32,765	
170	Inservice Education - Nursing	10,970	258	460	0	0	0	\$ 11,689					
ANCILLARY SERVICES													
075	Patient Supplies		1,036	1,847	0	0	0	0	0	2,883	36	134	\$ 3,053
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		148	264	0	0	0	0	0	412	61	226	699
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		148	264	0	0	0	0	0	412	51	187	649
083	Speech Pathology		148	264	0	0	0	0	0	412	14	50	476
085	Pharmacy		55	98	0	0	0	0	0	153	96	354	603
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
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	28	102	129
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		21,292	37,965	64,403	166,294	1,163	6,484	11,689	309,289	8,582	31,713	349,584 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 355,193	\$ 33,995	\$ 59,580	\$ 64,403	\$ 166,294	\$ 1,163	\$ 6,484	\$ 11,689	\$ 313,561	\$ 8,867	\$ 32,765	\$ 355,193

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HILLVIEW CONVALESCENT HOSPITAL

Provider NPI:
1992800312

OSHPD Facility Number:
206430792

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 145,185	\$ 145,185										
010	Housekeeping	14,693	2,478	\$ 17,171									
060	Laundry and Linen	16,506	8,191	986	\$ 25,683								
065	Dietary	206,395	9,914	1,193	0	\$ 217,501							
155	Social Services	240	1,784	215	0	0	\$ 2,239						
160	Activities	7,160	9,951	1,197	0	0	0	\$ 18,308					
165	Administration	N/A	13,606	1,637	0	0	0	0		\$ 15,244	\$ 15,244		
166	Medical Records	14,390	669	81	0	0	0	0		15,140		\$ 15,140	
170	Inservice Education - Nursing	0	1,103	133	0	0	0	0	\$ 1,236				
ANCILLARY SERVICES													
075	Patient Supplies	0	4,424	532	0	0	0	0	0	4,956	62	62	\$ 5,080
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	632	76	0	0	0	0	0	708	105	104	918
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	632	76	0	0	0	0	0	708	87	86	881
083	Speech Pathology	0	632	76	0	0	0	0	0	708	23	23	755
085	Pharmacy	26,950	235	28	0	0	0	0	0	27,214	165	163	27,542
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	7,923	0	0	0	0	0	0	0	7,923	47	47	8,017
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	93,653	90,933	10,942	25,683	217,501	2,239	18,308	1,236	460,494	14,754	14,654	489,902
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 533,095	\$ 145,185	\$ 17,171	\$ 25,683	\$ 217,501	\$ 2,239	\$ 18,308	\$ 1,236	\$ 502,712	\$ 15,244	\$ 15,140	\$ 533,095

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HILLVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1992800312

OSHPD Facility Number:
206430792

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 63,711	78%							
	Property Tax (line 40)	18,334	22%	\$ 82,045						
005	Plant Operations and Maintenance			5,574	\$ 5,574					
010	Housekeeping			1,305	95	\$ 1,401				
060	Laundry and Linen			4,314	314	80	\$ 4,709			
065	Dietary			5,222	381	97	0	\$ 5,700		
155	Social Services			940	69	18	0	0	\$ 1,026	
160	Activities			5,241	382	98	0	0	0	\$ 5,721
165	Administration			7,167	522	134	0	0	0	0
166	Medical Records			352	26	7	0	0	0	0
170	Inservice Education - Nursing			581	42	11	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,330	170	43	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			333	24	6	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			333	24	6	0	0	0	0
083	Speech Pathology			333	24	6	0	0	0	0
085	Pharmacy			124	9	2	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			47,895	3,491	892	4,709	5,700	1,026	5,721
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 82,045	100%	\$ 82,045	\$ 5,574	\$ 1,401	\$ 4,709	\$ 5,700	\$ 1,026	\$ 5,721

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HILLVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1992800312

OSHPD Facility Number:
206430792

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 78% Of Total	Property Tax 22% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 63,711	78%							
	Property Tax (line 40)	18,334	22%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 7,823	\$ 7,823				
166	Medical Records				385		\$ 385			
170	Inservice Education - Nursing			\$ 634						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,543	32	2	\$ 2,577	\$ 2,001	\$ 576
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	363	54	3	420	326	94
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	363	45	2	410	319	92
083	Speech Pathology			0	363	12	1	376	292	84
085	Pharmacy			0	135	84	4	224	174	50
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	24	1	26	20	6
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			634	70,069	7,571	372	78,013	60,580	17,433 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 82,045	100%	\$ 634	\$ 73,838	\$ 7,823	\$ 385	\$ 82,045	\$ 63,711	\$ 18,334

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HILLVIEW CONVALESCENT HOSPITAL

Provider NPI:
1992800312

OSHPD Facility Number:
206430792

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. 59% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 34% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 8,833												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	420,938												
	Total Costs Allocable as Administration	429,771	59%											
167	CDPH Licensing Fees	15,451	2%											
168	Professional Liability Insurance	40,690	6%											
169	Quality Assurance Fees	245,030	34%											
174	Caregiver Training	0	0%											
	Total	730,942	100%						\$ 730,942					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 2,883	\$ 4,956	\$ 2,543	\$ 10,383	2,979	\$ 1,752	\$ 63	\$ 166	\$ 999	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			16,083	412	708	363	17,566	5,040	2,963	107	281	1,690	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			13,051	412	708	363	14,534	4,170	2,452	88	232	1,398	0
083	Speech Pathology			2,416	412	708	363	3,899	1,119	658	24	62	375	0
085	Pharmacy			0	153	27,214	135	27,503	7,891	4,640	167	439	2,645	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7,923	0	7,923	2,273	1,337	48	127	762	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,625,831	309,289	460,494	70,069	2,465,684	707,469	415,970	14,955	39,383	237,161	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 730,942		\$ 1,657,381	\$ 313,561	\$ 502,712	\$ 73,838	\$ 2,547,492	\$ 730,942					
	Total Administrative Costs							\$ 730,942		\$ 429,771	\$ 15,451	\$ 40,690	\$ 245,030	\$ -
	Unit Cost Multiplier							0.28692617						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 41,632	\$ 30,383	\$ 8,207	\$ 80,222							
	TOTAL FACILITY COSTS							\$ 3,358,656						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HILLVIEW CONVALESCENT HOSPITAL

Provider NPI:
1992800312

OSHPD Facility Number:
206430792

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5 (Adj 10)	Hskpng (SQ FT) 10 (Adj 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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	854									
010	Housekeeping	200	200								
060	Laundry and Linen	661	661	661							
065	Dietary	800	800	800							
155	Social Services	144	144	144							
160	Activities	803	803	803							
165	Administration	1,098	1,098	1,098							
166	Medical Records	54	54	54							
170	Inservice Education - Nursing	89	89	89							
	ANCILLARY SERVICES										
075	Patient Supplies	357	357	357						10,383	10,383
077	Specialized Support Surfaces									0	0
080	Physical Therapy	51	51	51						17,566	17,566
081	Respiratory Therapy									0	0
082	Occupational Therapy	51	51	51						14,534	14,534
083	Speech Pathology	51	51	51						3,899	3,899
085	Pharmacy	19	19	19						27,503	27,503
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									7,923	7,923
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	7,338	7,338	7,338	35,800	53,600	1,606,520	1,606,520	1,606,520	2,465,684	2,465,684
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	12,570	11,716	11,516	35,800	53,600	1,606,520	1,606,520	1,606,520	2,547,492	2,547,492
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 28,378 0.017664268	\$ 84,586 0.052651694			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 33,995 2.90158757	\$ 59,580 5.17369899	\$ 64,403 1.79895990	\$ 166,294 3.10250428	\$ 1,163 0.00072383	\$ 6,484 0.00403634	\$ 11,689 0.00727579	\$ 8,867 0.00348055	\$ 32,765 0.01286170
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 145,185 12.39202800	\$ 17,171 1.49109114	\$ 25,683 0.71739502	\$ 217,501 4.05786372	\$ 2,239 0.00139380	\$ 18,308 0.01139615	\$ 1,236 0.00076911	\$ 15,244 0.00598379	\$ 15,140 0.00594298
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 82,045 6.52704853	\$ 5,574 0.47576813	\$ 1,401 0.12161891	\$ 4,709 0.13154335	\$ 5,700 0.10633486	\$ 1,026 0.00063860	\$ 5,721 0.00356107	\$ 634 0.00039469	\$ 7,823 0.00307072	\$ 385 0.00015102

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HILLVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1992800312

OSHPD Facility Number:
206430792

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	\$ 27,625	\$ 0	\$ 27,625	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,370	0	6,370	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	148,003	(2,818)	145,185	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 181,998	\$ (2,818)	\$ 179,180	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 48,799	\$ 0	\$ 48,799	(Sch 3)
010	.20-.39	Fringe Benefits	6300	10,201	0	10,201	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,693	0	14,693	(Sch 4)
010		Housekeeping - Total	6300	\$ 73,693	\$ 0	\$ 73,693	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 23,201	\$ 0	\$ 23,201	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	10,841	0	10,841	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	2,759	0	2,759	(Sch 5)
040		Property Taxes	7300	19,372	(1,038)	18,334	(Sch 5)
045		Property Insurance	7400	8,833	0	8,833	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	26,910	0	26,910	(Sch 6)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 347,607	\$ (3,856)	\$ 343,751	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 48,767	\$ 0	\$ 48,767	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,298	0	10,298	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,506	0	16,506	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 75,571	\$ 0	\$ 75,571	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 137,523	\$ (1,266)	\$ 136,257	(Sch 3)
065	.20-.39	Fringe Benefits	6500	23,577	0	23,577	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	206,797	(402)	206,395	(Sch 4)
065		Dietary - Total	6500	\$ 367,897	\$ (1,668)	\$ 366,229	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		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:
HILLVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1992800312

OSHPD Facility Number:
206430792

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	16,083	0	16,083	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 16,083	\$ 0	\$ 16,083	
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	13,051	0	13,051	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 13,051	\$ 0	\$ 13,051	
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	2,416	0	2,416	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 2,416	\$ 0	\$ 2,416	
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	26,950	0	26,950	(Sch 4)
085		Pharmacy - Total	8300	\$ 26,950	\$ 0	\$ 26,950	
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		0	0	(Sch 4)
090		Laboratory - Total	8400	\$ 0	\$ 0	\$ 0	
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	7,923	0	7,923	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 7,923	\$ 0	\$ 7,923	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HILLVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1992800312

OSHPD Facility Number:
206430792

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		\$ 66,423	\$ 0	\$ 66,423	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,210,506	0	\$ 1,210,506	(Sch 2)
105	.20-.39	Fringe Benefits	6110	225,352	0	225,352	(Sch 2)
105	.49	Agency Staff	6110	77,009	0	77,009	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	102,150	(8,497)	93,653	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,615,017	\$ (8,497)	\$ 1,606,520	
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:
HILLVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1992800312

OSHPD Facility Number:
206430792

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,615,017	\$ (8,497)	\$ 1,606,520
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 23,082	\$ 0	\$ 23,082 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,476	(5,180)	5,296 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	240	0	240 (Sch 4)
155		Social Services - Total	6600	\$ 33,798	\$ (5,180)	\$ 28,618

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HILLVIEW CONVALESCENT HOSPITAL

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

Provider NPI:
1992800312

OSHPD Facility Number:
206430792

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	\$ 67,772	\$ 0	\$ 67,772	(Sch 2)
160	.20-.39	Fringe Benefits	6700	10,368	6,446	16,814	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,160	0	7,160	(Sch 4)
160		Activities - Total	6700	\$ 85,300	\$ 6,446	\$ 91,746	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 275,058	\$ 0	\$ 275,058	(Sch 6)
165	.20-.39	Fringe Benefits	6900	39,948	0	39,948	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	115,943	(10,011)	105,932	(Sch 6)
165		Administration - Total	6900	\$ 430,949	\$ (10,011)	\$ 420,938	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 28,229	\$ 0	\$ 28,229	(Sch 3)
166	.20-.39	Fringe Benefits	6900	4,100	0	4,100	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	14,390	0	14,390	(Sch 4)
166		Medical Records - Total	6900	\$ 46,719	\$ 0	\$ 46,719	
167		CDPH Licensing Fees	6900	\$ 15,451	\$ 0	\$ 15,451	(Sch 6)
168		Professional Liability Insurance	6900	\$ 41,825	\$ (1,135)	\$ 40,690	(Sch 6)
169		Quality Assurance Fees	6900	\$ 245,030	\$ 0	\$ 245,030	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 8,829	\$ 0	\$ 8,829	(Sch 3)
170	.20-.39	Fringe Benefits	6800	2,141	0	2,141	(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	\$ 10,970	\$ 0	\$ 10,970	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 910,042	\$ (9,880)	\$ 900,162	
200		Total		\$ 3,382,557	\$ (23,901)	\$ 3,358,656	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 85,559	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
HILLVIEW CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1992800312		13
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	\$85,559	\$85,559	

Provider Name							Fiscal Period	Provider NPI		Adjustments
HILLVIEW CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1992800312		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	\$137,523	(\$1,266)	\$136,257
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	10,368	1,266	11,634 *
							To reclassify Activity expenses to the proper cost center for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
3	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	\$10,476	(\$5,180)	\$5,296
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	* 11,634	5,180	16,814
							To reclassify the health insurance expenses from Social Services department to Activities department for proper cost determination.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$115,943	\$1,135	\$117,078 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	41,825	(1,135)	40,690
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center.			
							42 CFR 413.24			
							CMS Pub. 15-1, Sections 2304 and 2162			
							CCR, Title 22, Sections 52000(b), 52501, and 52507			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HILLVIEW CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1992800312		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
5	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To eliminate items not included in the routine rate. CCR, Title 22, 51510(c) and 51511(c) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304	\$102,150	(\$8,497)	\$93,653
6	10.5	040	4	8A-1	040	4	Property Taxes To eliminate the reported penalties associated with property taxes as this expense is not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304	\$19,372	(\$1,038)	\$18,334
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust the reported auto expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$117,078	(\$11,146)	\$105,932
8	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor To abate vending machine income against the related costs. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2302.5 and 2328 CMS Pub. 15-2, Section 3613	\$148,003	(\$2,818)	\$145,185
9	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To abate the revenue against its related expenses for proper cost determination. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Section 2328 CMS Pub. 15-2, Section 3613	\$206,797	(\$402)	\$206,395

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
HILLVIEW CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1992800312		13
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>											
10	10.7	005	2, 3	7	005	N/A	Plant Operations and Maintenance (Square Feet)	854	(854)	0	
	10.7	010	3	7	010	N/A	Housekeeping	200	(200)	0	
	10.7	175	2	7	N/A	N/A	Total Statistics - Square Feet - Plant Operations and Maintenance	12,570	(854)	11,716	
	10.7	175	3	7	N/A	N/A	Total Statistics - Square Feet - Housekeeping	12,570	(1,054)	11,516	
To adjust square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name							Fiscal Period		Provider NPI		Adjustments
HILLVIEW CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1992800312		13
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
11	4.1	5	2	1	15	N/A	Total Medi-Cal 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 March 14, 2013 Report Date: March 15, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	15,798	(897)	14,901	
12	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	809	809	

Provider Name							Fiscal Period			Provider NPI		Adjustments
HILLVIEW CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1992800312		13
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>												
13	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	\$1,338	\$1,338