

**REPORT
ON THE
RATE SETTING AUDIT**

**HILLCREST CARE CENTER
LONG BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1174695175**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2012**

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

**Section Chief: Maria Delgado
Audit Supervisor: Deborah Lee
Auditor: Gary Chan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2014

Brad De Haan, Administrator
3401 Cedar Avenue
Long Beach, CA 90807

HILLCREST CARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI): 1174695175
FISCAL PERIOD ENDED: SEPTEMBER 30, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

This audit report includes the:

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

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

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

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

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

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

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Laura Gale Niederhauser, Consultant
P.O. Box 839
Glendora, CA 91740

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HILLCREST CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1174695175

OSHPD Facility No.:
206190371

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	\$ 3,749,258	\$ 74.13
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 790,334	\$ 15.63
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 688,737	\$ 13.62
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 26,038	\$ 0.51
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,759	\$ 0.35
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 35,112	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 79,813	\$ 1.58
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 622,556	\$ 12.31
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 592,017	\$ 11.71
11	Cost of Routine Service/Audited Total Costs	\$ 6,612,863	\$ 6,601,624	\$ 130.53
12	Total Patient Days (Adj 7)	50,573	50,576	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 130.76	\$ 130.53	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 8)	41,686	40,794	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch. 1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HILLCREST CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1174695175

OSHPD Facility No.:
206190371

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
HILLCREST CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1174695175

OSHPD Facility No.:
206190371

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 68,348	\$ 68,348		
160	Activities	143,113		\$ 143,113	
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	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
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,537,797	68,348	143,113	3,749,258 *
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	\$ 3,749,258	\$ 68,348	\$ 143,113	\$ 3,749,258

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
HILLCREST CARE CENTER

NPI:
1174695175

OSHPD Facility Number:
206190371

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 93,240	\$ 93,240										
010	Housekeeping	168,489	1,066	\$ 169,555									
060	Laundry and Linen	113,461	4,342	7,988	\$ 125,791								
065	Dietary	278,578	9,966	18,333	0	\$ 306,878							
155	Social Services	N/A	357	656	0	0	\$ 1,012						
160	Activities	N/A	2,743	5,046	0	0	0	\$ 7,789					
165	Administration	N/A	5,817	10,700	0	0	0	0		\$ 16,517	\$ 16,517		
166	Medical Records	94,418	2,052	3,775	0	0	0	0		100,246		\$ 100,246	
170	Inservice Education - Nursing	69,245	678	1,247	0	0	0	0	\$ 71,169				
ANCILLARY SERVICES													
075	Patient Supplies		1,192	2,192	0	0	0	0	0	3,384	32	196	\$ 3,612
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,988	3,657	0	0	0	0	0	5,645	345	2,096	8,087
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,988	3,657	0	0	0	0	0	5,645	421	2,552	8,618
083	Speech Pathology		0	0	0	0	0	0	0	0	39	239	278
085	Pharmacy		0	0	0	0	0	0	0	0	572	3,469	4,040
090	Laboratory		0	0	0	0	0	0	0	0	67	406	472
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	36	220	257
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		60,508	111,306	125,791	306,878	1,012	7,789	71,169	684,453	14,977	90,904	790,334 *
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		543	998	0	0	0	0	0	1,541	27	164	1,732
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 817,431	\$ 93,240	\$ 169,555	\$ 125,791	\$ 306,878	\$ 1,012	\$ 7,789	\$ 71,169	\$ 700,669	\$ 16,517	\$ 100,246	\$ 817,431

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
HILLCREST CARE CENTER

NPI:
1174695175

OSHPD Facility Number:
206190371

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 178,688	\$ 178,688										
010	Housekeeping	28,743	2,044	\$ 30,787									
060	Laundry and Linen	28,092	8,322	1,450	\$ 37,864								
065	Dietary	242,527	19,100	3,329	0	\$ 264,956							
155	Social Services	1,884	683	119	0	0	\$ 2,686						
160	Activities	5,460	5,257	916	0	0	0	\$ 11,633					
165	Administration	N/A	11,147	1,943	0	0	0	0		\$ 13,090	\$ 13,090		
166	Medical Records	22,523	3,933	686	0	0	0	0		27,142		\$ 27,142	
170	Inservice Education - Nursing	0	1,299	226	0	0	0	0	\$ 1,525				
ANCILLARY SERVICES													
075	Patient Supplies	4,375	2,284	398	0	0	0	0	0	7,057	26	53	\$ 7,135
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	107,070	3,810	664	0	0	0	0	0	111,544	274	568	112,385
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	132,797	3,810	664	0	0	0	0	0	137,271	333	691	138,296
083	Speech Pathology	13,462	0	0	0	0	0	0	0	13,462	31	65	13,558
085	Pharmacy	195,611	0	0	0	0	0	0	0	195,611	453	939	197,003
090	Laboratory	22,867	0	0	0	0	0	0	0	22,867	53	110	23,030
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,430	0	0	0	0	0	0	0	12,430	29	60	12,518
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	197,421	115,959	20,210	37,864	264,956	2,686	11,633	1,525	652,255	11,870	24,612	688,737 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	6,207	1,040	181	0	0	0	0	0	7,429	21	44	7,494
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,200,157	\$ 178,688	\$ 30,787	\$ 37,864	\$ 264,956	\$ 2,686	\$ 11,633	\$ 1,525	\$ 1,159,925	\$ 13,090	\$ 27,142	\$ 1,200,157

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HILLCREST CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1174695175

OSHPD Facility Number:
206190371

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)	\$ 27,995	59%							
	Property Tax (line 40)	19,094	41%	\$ 47,089						
005	Plant Operations and Maintenance			716	\$ 716					
010	Housekeeping			530	8	\$ 539				
060	Laundry and Linen			2,160	33	25	\$ 2,218			
065	Dietary			4,957	76	58	0	\$ 5,092		
155	Social Services			177	3	2	0	0	\$ 182	
160	Activities			1,364	21	16	0	0	0	\$ 1,401
165	Administration			2,893	45	34	0	0	0	0
166	Medical Records			1,021	16	12	0	0	0	0
170	Inservice Education - Nursing			337	5	4	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			593	9	7	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			989	15	12	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			989	15	12	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
ROUTINE SERVICES										
105	Skilled Nursing Care			30,094	464	354	2,218	5,092	182	1,401
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			270	4	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 47,089	100%	\$ 47,089	\$ 716	\$ 539	\$ 2,218	\$ 5,092	\$ 182	\$ 1,401

(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HILLCREST CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1174695175

OSHPD Facility Number:
206190371

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 59% Of Total	Property Tax 41% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 27,995	59%							
	Property Tax (line 40)	19,094	41%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,972	\$ 2,972				
166	Medical Records				1,049		\$ 1,049			
170	Inservice Education - Nursing			\$ 346						
	ANCILLARY SERVICES									
075	Patient Supplies			0	609	6	2	\$ 617	\$ 367	\$ 250
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	1,016	62	22	1,100	654	446
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	1,016	76	27	1,118	665	453
083	Speech Pathology			0	0	7	2	10	6	4
085	Pharmacy			0	0	103	36	139	83	56
090	Laboratory			0	0	12	4	16	10	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7	2	9	5	4
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			346	40,152	2,695	951	43,797	26,038	17,759 *
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	277	5	2	284	169	115
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 47,089	100%	\$ 346	\$ 43,069	\$ 2,972	\$ 1,048	\$ 47,089	\$ 27,995	\$ 19,094

(To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
HILLCREST CARE CENTER

NPI:
1174695175

OSHPD Facility Number:
206190371

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 45% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 47% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 6,091												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	646,767												
	Total Costs Allocable as Administration	652,858	45%											
167	CDPH Licensing Fees	38,720	3%											
168	Professional Liability Insurance	88,015	6%											
169	Quality Assurance Fees	686,535	47%											
174	Caregiver Training	0	0%											
	Total	1,466,128	100%						\$ 1,466,128					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ 0	\$ 3,384	\$ 7,057	\$ 609	\$ 11,049	2,866	\$ 1,276	\$ 76	\$ 172	\$ 1,342	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,645	111,544	1,016	118,205	30,657	13,652	810	1,840	14,356	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	5,645	137,271	1,016	143,932	37,330	16,623	986	2,241	17,480	0
083	Speech Pathology			0	0	13,462	0	13,462	3,491	1,555	92	210	1,635	0
085	Pharmacy			0	0	195,611	0	195,611	50,733	22,591	1,340	3,046	23,757	0
090	Laboratory			0	0	22,867	0	22,867	5,931	2,641	157	356	2,777	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,430	0	12,430	3,224	1,436	85	194	1,510	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			3,749,258	684,453	652,255	40,152	5,126,117	1,329,498	592,017	35,112	79,813	622,556	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	1,541	7,429	277	9,247	2,398	1,068	63	144	1,123	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,466,128		\$ 3,749,258	\$ 700,669	\$ 1,159,925	\$ 43,069	\$ 5,652,921	\$ 1,466,128					
	Total Administrative Costs							\$ 1,466,128		\$ 652,858	\$ 38,720	\$ 88,015	\$ 686,535	\$ 0
	Unit Cost Multiplier							0.25935760						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 116,762	\$ 40,232	\$ 4,020	\$ 161,014							
	TOTAL FACILITY COSTS							\$ 7,280,063						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
HILLCREST CARE CENTER

NPI:
1174695175

OSHPD Facility Number:
206190371

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES))))))))		
005	Plant Operations and Maintenance	448									
010	Housekeeping	332	332								
060	Laundry and Linen	1,352	1,352	1,352							
065	Dietary	3,103	3,103	3,103							
155	Social Services	111	111	111							
160	Activities	854	854	854							
165	Administration	1,811	1,811	1,811							
166	Medical Records	639	639	639							
170	Inservice Education - Nursing	211	211	211							
	ANCILLARY SERVICES										
075	Patient Supplies	371	371	371						11,049	11,049
077	Specialized Support Surfaces									0	0
080	Physical Therapy	619	619	619						118,205	118,205
081	Respiratory Therapy									0	0
082	Occupational Therapy	619	619	619						143,932	143,932
083	Speech Pathology									13,462	13,462
085	Pharmacy									195,611	195,611
090	Laboratory									22,867	22,867
095	Home Health Services									0	0
100	Other Ancillary Services									12,430	12,430
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	18,839	18,839	18,839	448,983	149,661	3,735,218	3,735,218	3,735,218	5,126,117	5,126,117
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	169	169	169						9,247	9,247
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	29,478	29,030	28,698	448,983	149,661	3,735,218	3,735,218	3,735,218	5,652,921	5,652,921
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 68,348	\$ 143,113			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.018298263	0.038314497			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 93,240	\$ 169,555	\$ 125,791	\$ 306,878	\$ 1,012	\$ 7,789	\$ 71,169	\$ 16,517	\$ 100,246
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.21184981	5.90826309	0.28016961	2.05048550	0.00027102	0.00208517	0.01905360	0.00292177	0.01773344
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 178,688	\$ 30,787	\$ 37,864	\$ 264,956	\$ 2,686	\$ 11,633	\$ 1,525	\$ 13,090	\$ 27,142
	UNIT COST MULTIPLIER (INDIRECT OTHER)		6.15528763	1.07277704	0.08433358	1.77037227	0.00071919	0.00311435	0.00040831	0.00231562	0.00480136
	TOTAL CAPITAL COSTS - SCH. 5	\$ 47,089	\$ 716	\$ 539	\$ 2,218	\$ 5,092	\$ 182	\$ 1,401	\$ 346	\$ 2,972	\$ 1,049
	UNIT COST MULTIPLIER (CAPITAL COSTS)	1.59742859	0.02465202	0.01876545	0.00494100	0.03402052	0.00004876	0.00037515	0.00009269	0.00052567	0.00018548

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HILLCREST CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1174695175

OSHPD Facility Number:
206190371

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	\$ 74,556	\$ 0	\$ 74,556	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,684	0	18,684	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	178,688	0	178,688	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 271,928	\$ 0	\$ 271,928	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 133,509	\$ 0	\$ 133,509	(Sch 3)
010	.20-.39	Fringe Benefits	6300	34,980	0	34,980	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	28,743	0	28,743	(Sch 4)
010		Housekeeping - Total	6300	\$ 197,232	\$ 0	\$ 197,232	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	147	0	147	(Sch 5)
025		Depreciation: Equipment	7140	27,848	0	27,848	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	18,789	305	19,094	(Sch 5)
045		Property Insurance	7400	6,091	0	6,091	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 522,035	\$ 305	\$ 522,340	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 91,368	\$ 0	\$ 91,368	(Sch 3)
060	.20-.39	Fringe Benefits	6400	22,093	0	22,093	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	28,092	0	28,092	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 141,553	\$ 0	\$ 141,553	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 223,124	\$ 0	\$ 223,124	(Sch 3)
065	.20-.39	Fringe Benefits	6500	55,454	0	55,454	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	243,367	(840)	242,527	(Sch 4)
065		Dietary - Total	6500	\$ 521,945	\$ (840)	\$ 521,105	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	4,375	0	4,375	(Sch 4)
075		Patient Supplies - Total	8100	\$ 4,375	\$ 0	\$ 4,375	
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:
HILLCREST CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1174695175

OSHPD Facility Number:
206190371

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	107,070	0	107,070	(Sch 4)
080		Physical Therapy - Total	8200	\$ 107,070	\$ 0	\$ 107,070	
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	132,797	0	132,797	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 132,797	\$ 0	\$ 132,797	
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	13,462	0	13,462	(Sch 4)
083		Speech Pathology - Total	8280	\$ 13,462	\$ 0	\$ 13,462	
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	195,611	0	195,611	(Sch 4)
085		Pharmacy - Total	8300	\$ 195,611	\$ 0	\$ 195,611	
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	22,867	0	22,867	(Sch 4)
090		Laboratory - Total	8400	\$ 22,867	\$ 0	\$ 22,867	
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	12,430	0	12,430	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,430	\$ 0	\$ 12,430	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HILLCREST CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1174695175

OSHPD Facility Number:
206190371

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		\$ 488,612	\$ 0	\$ 488,612	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,838,157	\$ 0	\$ 2,838,157	(Sch 2)
105	.20-.39	Fringe Benefits	6110	699,640	0	699,640	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	204,050	(6,629)	197,421	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,741,847	\$ (6,629)	\$ 3,735,218	
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:
HILLCREST CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1174695175

OSHPD Facility Number:
206190371

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0	
128	.20-.39	Fringe Benefits	6170		0	0	
128	.49	Agency Staff	6170		0	0	
128	.40-.99	Other - Nonlabor	6170		0	0	
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0	
130	.20-.39	Fringe Benefits	6180		0	0	
130	.49	Agency Staff	6180		0	0	
130	.40-.99	Other - Nonlabor	6180		0	0	
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0	
135	.20-.39	Fringe Benefits	6190		0	0	
135	.49	Agency Staff	6190		0	0	
135	.40-.99	Other - Nonlabor	6190		0	0	
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	6,207	0	6,207	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,207	\$ 0	\$ 6,207	
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		\$ 3,748,054	\$ (6,629)	\$ 3,741,425	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$ 55,269	\$ 0	\$ 55,269	(Sch 2)
155	.20-.39	Fringe Benefits	6600	13,079	0	13,079	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,884	0	1,884	(Sch 4)
155		Social Services - Total	6600	\$ 70,232	\$ 0	\$ 70,232	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HILLCREST CARE CENTER

Fiscal Period:
OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012

NPI:
1174695175

OSHPD Facility Number:
206190371

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	\$ 115,392	\$ 0	\$ 115,392	(Sch 2)
160	.20-.39	Fringe Benefits	6700	27,721	0	27,721	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,460	0	5,460	(Sch 4)
160		Activities - Total	6700	\$ 148,573	\$ 0	\$ 148,573	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 449,262	\$ 0	\$ 449,262	(Sch 6)
165	.20-.39	Fringe Benefits	6900	91,094	0	91,094	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	103,426	2,985	106,411	(Sch 6)
165		Administration - Total	6900	\$ 643,782	\$ 2,985	\$ 646,767	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 74,540	\$ 0	\$ 74,540	(Sch 3)
166	.20-.39	Fringe Benefits	6900	19,878	0	19,878	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	22,523	0	22,523	(Sch 4)
166		Medical Records - Total	6900	\$ 116,941	\$ 0	\$ 116,941	
167		CDPH Licensing Fees	6900	\$ 38,720	\$ 0	\$ 38,720	(Sch 6)
168		Professional Liability Insurance	6900	\$ 88,015	\$ 0	\$ 88,015	(Sch 6)
169		Quality Assurance Fees	6900	\$ 686,535	\$ 0	\$ 686,535	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 55,737	\$ 0	\$ 55,737	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,508	0	13,508	(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	\$ 69,245	\$ 0	\$ 69,245	
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		\$ 1,862,043	\$ 2,985	\$ 1,865,028	
200		Total		\$ 7,284,242	\$ (4,179)	\$ 7,280,063	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 244,730	
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* For informational purposes only, this amount is included in various cost centers above.

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Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	0							
040	4	Property Taxes	305		305					
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	(840)				(840)			
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ	AUDIT ADJ
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(6,629)	(4,950)	(1,679)					
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							

Provider Name							Fiscal Period	NPI	Adjustments	
HILLCREST CARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1174695175	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$244,730	\$244,730

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HILLCREST CARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1174695175	8		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$204,050	(\$4,950)	\$199,100 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	103,426	4,950	108,376 *	
							To reclassify medical advisory expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* \$199,100	(\$1,679)	\$197,421	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 108,376	1,679	110,055 *	
							To reclassify other administration expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
HILLCREST CARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1174695175	8		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
4	10.5	040	4	8A-1	040	4	Property Taxes To adjust the reported property expenses to agree with the provider's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$18,789	\$305	\$19,094	
5	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reconcile the reported other insurances expenses to agree with the provider's supporting documentations. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$110,055	(\$3,644)	\$106,411	
6	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor To adjust nutritional consultant expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306	\$243,367	(\$840)	\$242,527	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
HILLCREST CARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1174695175	8	
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>										
7	11(2)	105	1	1	12	Total Patient Days - Skilled Nursing Care 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	50,573	3	50,576	
8	4.1	5	2	1	15	Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: October 01, 2011 through September 30, 2012 Payment Period: October 01, 2011 through January 15, 2014 Report Date: January 21, 2014 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 51511	41,686	(892)	40,794	