

**REPORT  
ON THE  
RATE SETTING AUDIT**

**HILLDALE HABILITATION CENTER  
LA MESA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1073736427**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2010**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Woosung Lee  
Auditor: James Conklin**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

December 12, 2011

Dariusz Razavi, Administrator  
Hilldale Habilitation Center  
7979 La Mesa Boulevard  
La Mesa, CA 91942

HILLDALE HABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1073736427  
FISCAL PERIOD ENDED DECEMBER 31, 2010

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

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

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

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.

Dariusz Razavi  
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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—San Diego at (619) 688-3200.

Original Signed by

Patricia M. Fox, Chief  
Audits Section—San Diego  
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
HILLDALE HABILITATION CENTER

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

Provider NPI:  
1073736427

OSHPD Facility No.:  
206370720

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	\$ 0	\$ 0.00
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
11	Cost of Routine Service/Audited Total Costs	\$	\$ -	\$ 0.00
12	Total Patient Days (Adj )		0	
13	Cost Per Patient Day (Cost Divided by Days)	\$ -	\$ -	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj )		0	
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)	\$ 2,494,867	\$ 2,004,566	
26	Total Patient Days (Adj 19)	20,213	20,668	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 123.43	\$ 96.99	
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:

HILLDALE HABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

## Provider NPI:

1073736427

## OSHPD Facility No.:

206370720

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. 42 + Ln. 43)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<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	

\* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
HILLDALE HABILITATION CENTER

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

**Provider NPI:**  
1073736427

**OSHPD Facility No.:**  
206370720

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	\$ -	\$ -		
160	Activities	0		\$ -	
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	39,674	0	0	39,674 ***
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	0	0	0	0 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	1,265,388	0	0	1,265,388 *
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>\$ 1,305,062</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,305,062</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
HILLDALE HABILITATION CENTER

Provider NPI:  
1073736427

OSHPD Facility Number:  
206370720

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 59,368	\$ 59,368										
010	Housekeeping	55,219	-	\$ 55,219									
060	Laundry and Linen	36,504	0	0	\$ 36,504								
065	Dietary	103,268	0	0	0	\$ 103,268							
155	Social Services	N/A	0	0	0	0	\$ -						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	0	0	0	0	0	0		\$ -	\$ -		
166	Medical Records	0	0	0	0	0	0	0		0		\$ -	
170	Inservice Education - Nursing	16,549	0	0	0	0	0	0	\$ 16,549				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0
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	0	0	0
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy		386	359	0	0	0	0	0	744	0	0	744
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	0	0	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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		0	0	0	0	0	0	0	0	0	0	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		58,982	54,860	36,504	103,268	0	0	16,549	270,164	0	0	270,164
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	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 270,908</b>	<b>\$ 59,368</b>	<b>\$ 55,219</b>	<b>\$ 36,504</b>	<b>\$ 103,268</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,549</b>	<b>\$ 270,908</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 270,908</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
HILLDALE HABILITATION CENTER

Provider NPI:  
1073736427

OSHPD Facility Number:  
206370720

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	<b>GENERAL SERVICES</b>												
005	Plant Operations and Maintenance	\$ 61,480	\$ 61,480										
010	Housekeeping	27,104	0	\$ 27,104									
060	Laundry and Linen	1,551	0	0	\$ 1,551								
065	Dietary	113,844	0	0	0	\$ 113,844							
155	Social Services	315	0	0	0	0	\$ 315						
160	Activities	1,276	0	0	0	0	0	\$ 1,276					
165	Administration	N/A	0	0	0	0	0	0		\$ -	\$ -		
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	0	0	0	0	0	0	0	0	0	0	\$ -
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	14,400	0	0	0	0	0	0	0	14,400	0	0	14,400
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	15,840	0	0	0	0	0	0	0	15,840	0	0	15,840
083	Speech Pathology	9,000	0	0	0	0	0	0	0	9,000	0	0	9,000
085	Pharmacy	0	399	176	0	0	0	0	0	576	0	0	576
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	70,777	0	0	0	0	0	0	0	70,777	0	0	70,777
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	0	0	0	0	0	0	0	0	0	0	0	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		61,081	26,928	1,551	113,844	315	1,276	0	204,994	0	0	204,994
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	1,001	0	0	0	0	0	0	0	1,001	0	0	1,001
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 316,588</b>	<b>\$ 61,480</b>	<b>\$ 27,104</b>	<b>\$ 1,551</b>	<b>\$ 113,844</b>	<b>\$ 315</b>	<b>\$ 1,276</b>	<b>\$ -</b>	<b>\$ 316,588</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 316,588</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
HILLDALE HABILITATION CENTER

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

Provider NPI:  
1073736427

OSHPD Facility Number:  
206370720

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)	\$ 6,032	20%							
	Property Tax (line 40)	23,825	80%	\$ 29,857						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			0	0	0	\$ -			
065	Dietary			0	0	0	0	\$ -		
155	Social Services			0	0	0	0	0	\$ -	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			0	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			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	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			194	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			0	0	0	0	0	0	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			29,663	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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 29,857	100%	\$ 29,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
HILDALE HABILITATION CENTER

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

Provider NPI:  
1073736427

OSHPD Facility Number:  
206370720

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 20% Of Total	Property Tax 80% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 6,032	20%							
	Property Tax (line 40)	23,825	80%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ -	\$ -				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	0	0	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	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	194	0	0	194	39	155
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			0	0	0	0	0	0	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	29,663	0	0	29,663	5,993	23,670
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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 29,857	100%	\$ -	\$ 29,857	\$ -	\$ -	\$ 29,857	\$ 6,032	\$ 23,825

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
HILLDALE HABILITATION CENTER

Provider NPI:  
1073736427

OSHPD Facility Number:  
206370720

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 1% of Total	DPH Licensing Fees 28% of Total	Professional Liability Ins. 18% of Total	Quality Assur. Fees 53% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ -												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,459												
	Total Costs Allocable as Administration	1,459	1%											
167	DPH Licensing Fees	72,206	28%											
168	Professional Liability Insurance	46,286	18%											
169	Quality Assurance Fees	134,556	53%											
174	Caregiver Training	0	0%											
	Total	254,507	100%						\$ 254,507					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	14,400	0	14,400	1,906	11	541	347	1,008	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	15,840	0	15,840	2,097	12	595	381	1,109	0
083	Speech Pathology			0	0	9,000	0	9,000	1,192	7	338	217	630	0
085	Pharmacy			0	744	576	194	1,514	200	1	57	36	106	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			39,674	0	70,777	0	110,451	14,623	84	4,149	2,659	7,731	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
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			0	0	0	0	0	0	0	0	0	0	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			1,265,388	270,164	204,994	29,663	1,770,209	234,357	1,343	66,489	42,621	123,903	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	0	1,001	0	1,001	133	1	38	24	70	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 254,507		\$ 1,305,062	\$ 270,908	\$ 316,588	\$ 29,857	\$ 1,922,415	\$ 254,507					
	Total Administrative Costs							\$ 254,507		\$ 1,459	\$ 72,206	\$ 46,286	\$ 134,556	\$ -
	Unit Cost Multiplier							0.13238921						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ -	\$ -	\$ -	\$ -							
	<b>TOTAL FACILITY COSTS</b>							\$ 2,176,922						

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)



## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HILDALE HABILITATION CENTER

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

Provider NPI:  
1073736427

OSHPD Facility Number:  
206370720

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	\$ 51,582	\$ 0	\$ 51,582	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,311	(3,525)	7,786	(Sch 3)
005	.79	Agency Staff	6200	1,440	(1,440)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	73,755	(12,275)	61,480	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 138,088	\$ (17,240)	\$ 120,848	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 47,730	\$ 0	\$ 47,730	(Sch 3)
010	.20-.39	Fringe Benefits	6300	10,914	(3,425)	7,489	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	27,104	0	27,104	(Sch 4)
010		Housekeeping - Total	6300	\$ 85,748	\$ (3,425)	\$ 82,323	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	6,032	0	6,032	(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	23,678	147	23,825	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	30,316	(30,316)	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 283,862	\$ (50,834)	\$ 233,028	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 31,401	\$ 0	\$ 31,401	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,354	(2,251)	5,103	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	1,551	0	1,551	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 40,306	\$ (2,251)	\$ 38,055	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 85,095	\$ 0	\$ 85,095	(Sch 3)
065	.20-.39	Fringe Benefits	6500	19,550	(6,057)	13,493	(Sch 3)
065	.79	Agency Staff	6500	4,680	0	4,680	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	113,844	0	113,844	(Sch 4)
065		Dietary - Total	6500	\$ 223,169	\$ (6,057)	\$ 217,112	
070		Provision for Bad Debts	7700	\$ 0	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:  
HILDALE HABILITATION CENTER

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

Provider NPI:  
1073736427

OSHPD Facility Number:  
206370720

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	14,400	0	14,400	(Sch 4)
080		Physical Therapy - Total	8200	\$ 14,400	\$ 0	\$ 14,400	
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	15,840	0	15,840	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 15,840	\$ 0	\$ 15,840	
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	9,000	0	9,000	(Sch 4)
083		Speech Pathology - Total	8280	\$ 9,000	\$ 0	\$ 9,000	
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		0	0	(Sch 4)
085		Pharmacy - Total	8300	\$ 0	\$ 0	\$ 0	
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	\$	\$ 34,111	\$ 34,111	(Sch 2)
100	.20-.39	Fringe Benefits	8900		5,563	5,563	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	240	70,537	70,777	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 240	\$ 110,211	\$ 110,451	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HILLDALE HABILITATION CENTER

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

Provider NPI:  
1073736427

OSHPD Facility Number:  
206370720

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		\$ 39,480	\$ 110,211	\$ 149,691	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$	\$ 0	\$ 0	(Sch 2)
105	.20-.39	Fringe Benefits	6110		0	0	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 0	\$ 0	\$ 0	
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	\$ 989,578	\$ 0	\$ 989,578	
120	.20-.39	Fringe Benefits	6140	218,292	(65,243)	153,049	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140	124,721	(1,960)	122,761	
120		Developmentally Disabled Care - Total	6140	\$ 1,332,591	\$ (67,203)	\$ 1,265,388	(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)

## SUMMARY OF AUDITED PROGRAM EXPENSES

**Provider Name:**  
HILLDALE HABILITATION CENTER

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

**Provider NPI:**  
1073736427

**OSHPD Facility Number:**  
206370720

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
126	.40-.99	Other - Nonlabor	6160		0	0
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0

(Sch 4)

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HILDALE HABILITATION CENTER

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

Provider NPI:  
1073736427

OSHPD Facility Number:  
206370720

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	1,001	0	1,001	(Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,001	\$ 0	\$ 1,001	
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>		\$ 1,333,592	\$ (67,203)	\$ 1,266,389	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	\$	\$ 0	\$ 0	(Sch 2)
155	.20-.39	Fringe Benefits	6600		0	0	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	315	0	315	(Sch 4)
155		Social Services - Total	6600	\$ 315	\$ 0	\$ 315	

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
HILLDALE HABILITATION CENTER

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

Provider NPI:  
1073736427

OSHPD Facility Number:  
206370720

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	\$ 34,111	\$ (34,111)	\$ 0	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,050	(9,050)	0	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	54,404	(53,128)	1,276	(Sch 4)
160		Activities - Total	6700	\$ 97,565	\$ (96,289)	\$ 1,276	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 156,315	\$ (156,315)	\$ 0	(Sch 6)
165	.20-.39	Fringe Benefits	6900	29,212	(29,212)	0	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	118,730	(117,271)	1,459	(Sch 6)
165		Administration - Total	6900	\$ 304,257	\$ (302,798)	\$ 1,459	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 3)
166	.20-.39	Fringe Benefits	6900		0	0	(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	\$ 0	\$ 0	\$ 0	
167		CDPH Licensing Fees	6900	\$ 16,359	\$ 55,847	\$ 72,206	(Sch 6)
168		Professional Liability Insurance	6900	\$ 17,436	\$ 28,850	\$ 46,286	(Sch 6)
169		Quality Assurance Fees	6900	\$ 156,592	\$ (22,036)	\$ 134,556	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 15,518	\$ 0	\$ 15,518	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,086	(55)	1,031	(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	\$ 16,604	\$ (55)	\$ 16,549	
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	
		<b>Subtotal 155 - 174</b>		\$ 609,128	\$ (336,481)	\$ 272,647	
200		<b>Total</b>		\$ 2,529,537	\$ (352,615)	\$ 2,176,922	





Provider Name:  
HILLDALE HABILITATION CENTER

Provider NPI:  
1073736427

OSHPD Facility Number:  
206370720

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

Line No.	Sub No.	TOTAL ADJ (Pages 1, 2, & 3)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	(34,111)	(34,111)						
160	2	Activities - Fringe Benefits	(9,050)	(3,305)	(2,387)	(3,358)				
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	(53,128)	(53,443)		315				
165	1	Administration - Salaries and Wages	(156,315)							
165	2	Administration - Fringe Benefits	(29,212)		87,813	(44,787)	(43,939)			
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(117,271)	(19,556)	(35,724)	12,131		(3,176)	(250)	(4,087)
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							









Provider Name:  
HILDALE HABILITATION CENTER

Provider NPI:  
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OSHPD Facility Number:  
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Fiscal Period:  
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.	Description	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17
167	4	CDPH Licensing Fees									
168	4	Professional Liability Insurance			(23,081)						
169	4	Quality Assurance Fees						(22,036)			
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Agency Staff									
170	4	Inservice Education - Nursing - Other - Nonlabor									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	(3,302)	(585)	9,276	1,262	(311)	(22,036)	(955)	(18,459)	(228,873)







**Provider Name:**  
HILDALE HABILITATION CENTER

**Provider NPI:**  
1073736427

**OSHPD Facility Number:**  
206370720

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

Line No.	Sub No.	Description	AUDIT ADJ 18	AUDIT ADJ						
167	4	CDPH Licensing Fees								
168	4	Professional Liability Insurance								
169	4	Quality Assurance Fees								
170	1	Inservice Education - Nursing - Salaries and Wages								
170	2	Inservice Education - Nursing - Fringe Benefits								
170	3	Inservice Education - Nursing - Agency Staff								
170	4	Inservice Education - Nursing - Other - Nonlabor								
174	1	Caregiver Training - Salaries and Wages								
174	2	Caregiver Training - Fringe Benefits								
174	3	Caregiver Training - Agency Staff								
174	4	Caregiver Training - Other - Nonlabor								
200		Total	6,032	0	0	0	0	0	0	0

Provider Name							Fiscal Period	NPI		Adjustments
HILLDALE HABILITATION CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1073736427		19
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>RECLASSIFICATION OF REPORTED COSTS</u></b>										
1	10.5	100	1	8A-2	100	1	Other Ancillary Services—Salaries and Wages	\$0	\$34,111	\$34,111
	10.5	100	2	8A-2	100	2	Other Ancillary Services—Fringe Benefits	0	3,305	3,305 *
	10.5	100	4	8A-2	100	4	Other Ancillary Services—Other Nonlabor	240	72,999	73,239 *
	10.5	160	1	8A-2	160	1	Activities—Salaries and Wages	34,111	(34,111)	0
	10.5	160	2	8A-2	160	2	Activities—Fringe Benefits	9,050	(3,305)	5,745 *
	10.5	160	4	8A-2	160	4	Activities—Other Nonlabor	54,404	(53,443)	961 *
	10.5	165	4	8A-2	165	4	Administration—Other Nonlabor	118,730	(19,556)	99,174 *
							To reclassify transportation cost, that is reimbursed by another program, to a separate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
HILLDALE HABILITATION CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1073736427		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
2	10.5	005	2	8A-2	005	2	Plant Operation and Maintenance—Fringe Benefits	\$11,311	(\$3,609)	\$7,702 *
	10.5	005	3	8A-2	005	3	Plant Operation and Maintenance—Agency Staff	1,440	(1,440)	0
	10.5	005	4	8A-2	005	4	Plant Operation and Maintenance—Other Nonlabor	73,755	1,440	75,195 *
	10.5	010	2	8A-2	010	2	Housekeeping—Fringe Benefits	10,914	(3,341)	7,573 *
	10.5	050	4	8A-2	050	4	Interest—Property, Plant, and Equipment	30,316	(30,316)	0
	10.5	060	2	8A-2	060	2	Laundry and Linen—Fringe Benefits	7,354	(2,197)	5,157 *
	10.5	065	2	8A-2	065	2	Dietary—Fringe Benefits	19,550	(5,954)	13,596 *
	10.5	120	2	8A-2	120	2	Developmentally Disabled Care—Fringe Benefits	218,292	(69,240)	149,052 *
	10.5	160	2	8A-2	160	2	Activities—Fringe Benefits	* 5,745	(2,387)	3,358 *
	10.5	165	2	8A-2	165	2	Administration—Fringe Benefits	29,212	87,813	117,025 *
	10.5	165	4	8A-2	165	4	Administration—Other Nonlabor	* 99,174	(35,724)	63,450 *
	10.5	167	4	8A-2	167	4	CDPH Licensing Fees	16,359	55,847	72,206
	10.5	168	4	8A-2	168	4	Professional Liability Insurance	17,436	(17,436)	0 *
	10.5	170	2	8A-2	170	2	Inservice Education-Nursing—Fringe Benefits	1,086	(1,086)	0 *
							To adjust reported expenses to agree with the provider's grouping schedule.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
3	10.5	005	2	8A-2	005	2	Plant Operation and Maintenance—Fringe Benefits	* \$7,702	(\$3,331)	\$4,371 *
	10.5	005	4	8A-2	005	4	Plant Operation and Maintenance—Other Nonlabor	* 75,195	(13,715)	61,480
	10.5	010	2	8A-2	010	2	Housekeeping—Fringe Benefits	* 7,573	(3,244)	4,329 *
	10.5	025	4	8A-2	025	4	Depreciation—Equipment	6,032	(6,032)	0 *
	10.5	040	4	8A-2	040	4	Property Taxes	23,678	147	23,825
	10.5	060	2	8A-2	060	2	Laundry and Linen—Fringe Benefits	* 5,157	(2,133)	3,024 *
	10.5	065	2	8A-2	065	2	Dietary—Fringe Benefits	* 13,596	(5,737)	7,859 *
	10.5	100	4	8A-2	100	4	Other Ancillary Services—Other Nonlabor	* 73,239	(315)	72,924 *
	10.5	120	2	8A-2	120	2	Developmentally Disabled Care—Fringe Benefits	* 149,052	(13,422)	135,630 *
	10.5	160	2	8A-2	160	2	Activities—Fringe Benefits	* 3,358	(3,358)	0
	10.5	160	4	8A-2	160	4	Activities—Other Nonlabor	* 961	315	1,276
	10.5	165	2	8A-2	165	2	Administration—Fringe Benefits	* 117,025	(44,787)	72,238 *
	10.5	165	4	8A-2	165	4	Administration—Other Nonlabor	* 63,450	12,131	75,581 *
	10.5	168	4	8A-2	168	4	Professional Liability Insurance	* 0	69,367	69,367 *
							To adjust reported expenses to agree with the general ledger.			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period	NPI		Adjustments	
HILLDALE HABILITATION CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1073736427		19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
4	10.5	005	2	8A-2	005	2	Plant Operation and Maintenance—Fringe Benefits	*	\$4,371	\$3,415	\$7,786
	10.5	010	2	8A-2	010	2	Housekeeping—Fringe Benefits	*	4,329	3,160	7,489
	10.5	060	2	8A-2	060	2	Laundry and Linen—Fringe Benefits	*	3,024	2,079	5,103
	10.5	065	2	8A-2	065	2	Dietary—Fringe Benefits	*	7,859	5,634	13,493
	10.5	100	2	8A-2	100	2	Other Ancillary Services—Fringe Benefits	*	3,305	2,258	5,563
	10.5	120	2	8A-2	120	2	Developmentally Disabled Care—Fringe Benefits	*	135,630	(17,085)	118,545 *
	10.5	165	2	8A-2	165	2	Administration—Fringe Benefits	*	72,238	(43,939)	28,299 *
	10.5	170	2	8A-2	170	2	Inservice Education-Nursing—Fringe Benefits	*	0	1,031	1,031
							To adjust reported employee benefits to agree with audit findings. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328				
5	10.5	120	4	8A-2	120	4	Developmentally Disabled Care—Other Nonlabor		\$124,721	(\$1,960)	\$122,761
							To eliminate patient share of cost claimed as an expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328				
6	10.5	165	4	8A-2	165	4	Administration—Other Nonlabor	*	\$75,581	(\$3,176)	\$72,405 *
							To eliminate cell phone expense that is not sufficiently documented for the patient related portion. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	165	4	8A-2	165	4	Administration—Other Nonlabor	*	\$72,405	(\$250)	\$72,155 *
							To adjust accounting fees to agree with the audit period and based upon the accrual basis. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300 and 2302.1				
8	10.5	165	4	8A-2	165	4	Administration—Other Nonlabor	*	\$72,155	(\$4,087)	\$68,068 *
							To eliminate accounting fees that were not adequately documented as patient care related. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
HILLDALE HABILITATION CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1073736427	19		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
9	10.5	165	2	8A-2	165	2	Administration—Fringe Benefits To eliminate dental fees for employees that are not a covered benefit under the facility's benefit program. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 906, 2102.3, and 2144.3	*	\$28,299	(\$3,302)	\$24,997 *
10	10.5	165	2	8A-2	165	2	Administration—Fringe Benefits To eliminate the cost of fringe benefits not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 906, 2102.3, and 2144.3	*	\$24,997	(\$585)	\$24,412 *
11	10.5	100	4	8A-2	100	4	Other Ancillary Services—Other Nonlabor	*	\$72,924	(\$2,147)	\$70,777
	10.5	120	2	8A-2	120	2	Developmentally Disabled Care—Fringe Benefits	*	118,545	34,504	153,049
	10.5	168	4	8A-2	168	4	Professional Liability Insurance To adjust insurance expense to correct accounting errors and to reflect proper accruals. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	*	69,367	(23,081)	46,286
12	10.5	165	4	8A-2	165	4	Administration—Other Nonlabor To reverse the consultant's cost report adjustment for miscellaneous revenue that was not reflected in the provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2304 and 2328	*	\$68,068	\$1,262	\$69,330 *
13	10.5	165	4	8A-2	165	4	Administration—Other Nonlabor To offset rebates and refunds against applicable cost. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2304 and 2328	*	\$69,330	(\$311)	\$69,019 *
14	10.5	169	4	8A-2	169	4	Quality Assurance Fees To eliminate penalties and overpayments claimed as QA Fees that are not allowable cost. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2122.1		\$156,592	(\$22,036)	\$134,556

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
HILLDALE HABILITATION CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1073736427	19		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
15	10.5	165	4	8A-2	165	4	Administration—Other Nonlabor To eliminate political contributions and lobbying fees not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2139	*	\$69,019	(\$955)	\$68,064 *
16	10.5	165	1	8A-2	165	1	Administration—Salaries and Wages To eliminate the owner's children wages that are not supported by time records of shifts worked. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2300, 2302.1, and 2304		\$156,315	(\$18,459)	\$137,856 *
17	10.5	165	1	8A-2	165	1	Administration—Salaries and Wages	*	\$137,856	(\$137,856)	\$0
	10.5	165	2	8A-2	165	2	Administration—Fringe Benefits	*	24,412	(24,412)	0
	10.5	165	4	8A-2	165	4	Administration—Other Nonlabor To eliminate administrative cost that is applicable to several chain entities, however the cost apportionment cannot be determined. 42 CFR 413.20, 413.20, and 413.24 CMS Pub. 15-1, Sections 1005, 2300, and 2304	*	68,064	(66,605)	1,459
18	10.5	025	1	8A-2	025	4	Depreciation—Equipment To include depreciation that agrees with the provider's depreciation schedules. 42 CFR 413.20, 413.24, and 413.134 CMS Pub. 15-1, Sections 102 and 2304	*	\$0	\$6,032	\$6,032

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
HILLDALE HABILITATION CENTER							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1073736427	19	
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 CLIENT DAYS</u>										
19	11(2)	105	4	1	26	Total Patient Days To adjust total client days to agree with the provider's census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	20,213	455	20,668	