REPORT
ON THE
RATE SETTING AUDIT

HILLCREST MANOR SANITARIUM
NATIONAL CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1255480646

FISCAL PERIOD ENDED
SEPTEMBER 30, 2010

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

Section Chief: Patricia M. Fox
Audit Supervisor: Sergio Gonzalez
Auditor: Peter Rodriguez

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 28, 2012

Administrator
Hillcrest Manor Sanitarium
1889 National City Boulevard
National City, CA 91950

HILLCREST MANOR SANITARIUM
NATIONAL PROVIDER IDENTIFIER (NPI) 1255480646
FISCAL PERIOD ENDED SEPTEMBER 30, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, 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 that include a summary of the total due the State in the amount of $3,424, which resulted from Medi-Cal overpayments

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

Financial Audits Branch/Audits Section—San Diego
7575 Metropolitan Drive, Suite 102, San Diego, CA 92108-4421
(619) 688-3200/(619) 688-3218 fax
Internet Address: www.dhcs.ca.gov

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

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

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

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.

Originally Signed by:

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

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HILLCREST MANOR SANITARIUM

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

NPI:
1255480646

OSHPD Facility No.:
206370718

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ N/A	$ 1,396,210	$ 63.89
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 385,150	$ 17.62
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 268,803	$ 12.30
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 224	$ 0.01
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 28,178	$ 1.29
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 5,613	$ 0.26
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 46,017	$ 2.11
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 130,448	$ 5.97
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 466,137	$ 21.33
11	Cost of Routine Service/Audited Total Costs	$ 2,908,604.00	$ 2,726,781.07	$ 124.77
12	Total Patient Days (Adj)	21,854	21,854	
13	Cost Per Patient Day (Cost Divided by Days)	$ 133.09	$ 124.77	
14	Overpayments (Adjs 5, 6)	$ 0	$ 3,424	
15	Medi-Cal Days (Adj 4)	21,754	21,765	
16	Medi-Cal Managed Care Days (Adj)		0	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	$ N/A	$ 0	$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
HILLCREST MANOR SANITARIUM

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

NPI:
1255480646

OSHPD Facility No.:
206370718

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
HILLCREST MANOR SANITARIUM

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

NPI:
1255480646

OSHPD Facility No.:
206370718

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 37,481	$ 37,481			
160	Activities	73,954		$ 73,954		
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	1,284,775	37,481	73,954	1,396,210	*
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	503	0	0	503	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,396,713	$ 37,481	$ 73,954	$ 1,396,713	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name: HILLCREST MANOR SANITARIUM
NPI: 1255480646
OSHPD Facility Number: 206370718
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 100,574	$ 100,574											
010	Housekeeping	56,830	2,289	$ 59,119										
060	Laundry and Linen	22,225	6,496	3,907	$ 32,628									
065	Dietary	183,980	5,778	3,475	0	$ 193,233								
155	Social Services	N/A	1,178	709	0	0	$ 1,886							
160	Activities	N/A	1,436	864	0	0	0	$ 2,300						
165	Administration	N/A	15,583	9,373	0	0	0	0		$ 24,955	$ 24,955			
166	Medical Records	7,760	1,111	668	0	0	0	0		9,539		$ 9,539		
170	Inservice Education - Nursing	15,980	3,186	1,916	0	0	0	0	$ 21,082					
	ANCILLARY SERVICES													
075	Patient Supplies		1,290	776	0	0	0	0	0	2,066	52	20	$ 2,138	
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	17	7	24	
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy		0	0	0	0	0	0	0	0	1	1	2	
090	Laboratory		0	0	0	0	0	0	0	0	2	1	3	
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	17	7	24	
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		62,229	37,431	32,628	193,233	1,886	2,300	21,082	350,789	24,860	9,502	385,150	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	0	0	0	0	0	0	0	6	2	9	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 387,349	$ 100,574	$ 59,119	$ 32,628	$ 193,233	$ 1,886	$ 2,300	$ 21,082	$ 352,855	$ 24,955	$ 9,539	$ 387,349	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: HILLCREST MANOR SANITARIUM
NPI: 1255480646
OSHPD Facility Number: 206370718
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 88,887	$ 88,887											
010	Housekeeping	11,144	2,023	$ 13,167										
060	Laundry and Linen	1,105	5,741	870	$ 7,716									
065	Dietary	107,213	5,106	774	0	$ 113,093								
155	Social Services	203	1,041	158	0	0	$ 1,402							
160	Activities	5,647	1,269	192	0	0	0	$ 7,108						
165	Administration	N/A	13,772	2,087	0	0	0	0		$ 15,859	$ 15,859			
166	Medical Records	1,644	982	149	0	0	0	0		2,774		$ 2,774		
170	Inservice Education - Nursing	30	2,816	427	0	0	0	0	$ 3,273					
	ANCILLARY SERVICES													
075	Patient Supplies	461	1,140	173	0	0	0	0	0	1,774	33	6	$ 1,813	
077	Specialized Support Surfaces	0	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	0	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	1,400	0	0	0	0	0	0	0	1,400	11	2	1,413	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy	115	0	0	0	0	0	0	0	115	1	0	116	
090	Laboratory	170	0	0	0	0	0	0	0	170	1	0	172	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	1,384	0	0	0	0	0	0	0	1,384	11	2	1,397	
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	54,315	54,998	8,336	7,716	113,093	1,402	7,108	3,273	250,241	15,798	2,764	268,803	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	4	1	5	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 273,718	$ 88,887	$ 13,167	$ 7,716	$ 113,093	$ 1,402	$ 7,108	$ 3,273	$ 255,084	$ 15,859	$ 2,774	$ 273,718	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HILLCREST MANOR SANITARIUM

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

NPI:
1255480646

OSHPD Facility Number:
206370718

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 227	1%							
	Property Tax (line 40)	28,572	99%	$ 28,799						
005	Plant Operations and Maintenance			7,237	$ 7,237					
010	Housekeeping			491	165	$ 655				
060	Laundry and Linen			1,393	467	43	$ 1,903			
065	Dietary			1,239	416	39	0	$ 1,693		
155	Social Services			253	85	8	0	0	$ 345	
160	Activities			308	103	10	0	0	0	$ 421
165	Administration			3,341	1,121	104	0	0	0	0
166	Medical Records			238	80	7	0	0	0	0
170	Inservice Education - Nursing			683	229	21	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			277	93	9	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	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			13,341	4,478	415	1,903	1,693	345	421
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 28,799	100%	$ 28,799	$ 7,237	$ 655	$ 1,903	$ 1,693	$ 345	$ 421

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
HILLCREST MANOR SANITARIUM

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

NPI:
1255480646

OSHPD Facility Number:
206370718

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 1% Of Total	Property Tax 99% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 227	1%								
	Property Tax (line 40)	28,572	99%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 4,566	$ 4,566					
166	Medical Records				325		$ 325				
170	Inservice Education - Nursing			$ 934							
	ANCILLARY SERVICES										
075	Patient Supplies			0	378	9	1	$ 388	$ 3	$ 385	
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	3	0	3	0	3	
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	3	0	3	0	3	
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			934	23,530	4,548	324	28,402	224	28,178	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	0	1	0	1	0	1	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 28,799	100%	$ 934	$ 23,908	$ 4,566	$ 325	$ 28,799	$ 227	$ 28,572	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: HILLCREST MANOR SANITARIUM
NPI: 1255480646
OSHPD Facility Number: 206370718
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	$ 8,439												
055	Interest - Other	87,407												
165	Administration (Salaries & Wages, Fringe Benefits,													
	Agency Staff and Other - Nonlabor)	372,088												
	Total Costs Allocable as Administration	467,934	72%											
167	DPH Licensing Fees	5,635	1%											
168	Professional Liability Insurance	46,194	7%											
169	Quality Assurance Fees	130,951	20%											
174	Caregiver Training	0	0%											
	Total	650,714	100%						$ 650,714					
	ANCILLARY SERVICES													
075	Patient Supplies			$ -	$ 2,066	$ 1,774	$ 378	$ 4,218	1,353	$ 973	$ 12	$ 96	$ 272	$ -
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	1,400	0	1,400	449	323	4	32	90	0
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy			0	0	115	0	115	37	27	0	3	7	0
090	Laboratory			0	0	170	0	170	55	39	0	4	11	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	1,384	0	1,384	444	319	4	32	89	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,396,210	350,789	250,241	23,530	2,020,770	648,215	466,137	5,613	46,017	130,448	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			503	0	0	0	503	161	116	1	11	32	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 650,714		$ 1,396,713	$ 352,855	$ 255,084	$ 23,908	$ 2,028,560	$ 650,714					
	Total Administrative Costs							$ 650,714		$ 467,934	$ 5,635	$ 46,194	$ 130,951	$ -
	Unit Cost Multiplier							0.32077632						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 34,494	$ 18,634	$ 4,891	$ 58,019						
	TOTAL FACILITY COSTS							$ 2,737,293						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: HILLCREST MANOR SANITARIUM
NPI: 1255480646
OSHPD Facility Number: 206370718
Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

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 1)	(Adj 2)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance	3,009									
010	Housekeeping	204	204								
060	Laundry and Linen	579	579	579							
065	Dietary	515	515	515							
155	Social Services	105	105	105							
160	Activities	128	128	128							
165	Administration	1,389	1,389	1,389							
166	Medical Records	99	99	99							
170	Inservice Education - Nursing	284	284	284							
	ANCILLARY SERVICES										
075	Patient Supplies	115	115	115						4,218	4,218
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									1,400	1,400
083	Speech Pathology									0	0
085	Pharmacy									115	115
090	Laboratory									170	170
095	Home Health Services									0	0
100	Other Ancillary Services									1,384	1,384
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,547	5,547	5,547	217,270	65,181	1,339,090	1,339,090	1,339,090	2,020,770	2,020,770
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									503	503
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	11,974	8,965	8,761	217,270	65,181	1,339,090	1,339,090	1,339,090	2,028,560	2,028,560
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 37,481	$ 73,954			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.027989904	0.055227057			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 100,574	$ 59,119	$ 32,628	$ 193,233	$ 1,886	$ 2,300	$ 21,082	$ 24,955	$ 9,539
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		11.21851645	6.74792573	0.15017062	2.96455589	0.00140878	0.00171736	0.01574388	0.01230202	0.00470219
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 88,887	$ 13,167	$ 7,716	$ 113,093	$ 1,402	$ 7,108	$ 3,273	$ 15,859	$ 2,774
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.91489124	1.50286929	0.03551288	1.73506308	0.00104688	0.00530844	0.00244393	0.00781799	0.00136765
	TOTAL CAPITAL COSTS - SCH. 5	$ 28,799	$ 7,237	$ 655	$ 1,903	$ 1,693	$ 345	$ 421	$ 934	$ 4,566	$ 325
	UNIT COST MULTIPLIER (CAPITAL COSTS)	2.40512778	0.80725371	0.07480035	0.00875997	0.02597227	0.00025775	0.00031421	0.00069716	0.00225081	0.00016043

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HILLCREST MANOR SANITARIUM

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

NPI:
1255480646

OSHPD Facility Number:
206370718

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	$ 73,695	$ 0	$ 73,695	(Sch 3)
005	.20-.39	Fringe Benefits	6200	26,879	0	26,879	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	88,887	0	88,887	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 189,461	$ 0	$ 189,461	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 41,984	$ 0	$ 41,984	(Sch 3)
010	.20-.39	Fringe Benefits	6300	14,846	0	14,846	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,144	0	11,144	(Sch 4)
010		Housekeeping - Total	6300	$ 67,974	$ 0	$ 67,974	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	227	0	227	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	0	0	0	(Sch 5)
040		Property Taxes	7300	28,572	0	28,572	(Sch 5)
045		Property Insurance	7400	8,439	0	8,439	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest - Other	7600	$ 87,407	$ 0	$ 87,407	(Sch 6)
057		**Subtotal 005 - 055**		$ 382,080	$ 0	$ 382,080	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 16,455	$ 0	$ 16,455	(Sch 3)
060	.20-.39	Fringe Benefits	6400	5,770	0	5,770	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	1,105	0	1,105	(Sch 4)
060		Laundry and Linen - Total	6400	$ 23,330	$ 0	$ 23,330	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 146,713	$ 0	$ 146,713	(Sch 3)
065	.20-.39	Fringe Benefits	6500	35,007	0	35,007	(Sch 3)
065	.79	Agency Staff	6500	2,260	0	2,260	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	107,213	0	107,213	(Sch 4)
065		Dietary - Total	6500	$ 291,193	$ 0	$ 291,193	
070		Provision for Bad Debts	7700	$	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	461	0	461	(Sch 4)
075		Patient Supplies - Total	8100	$ 461	$ 0	$ 461	
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 MANOR SANITARIUM

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

NPI:
1255480646

OSHPD Facility Number:
206370718

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		0	0	(Sch 4)
080		Physical Therapy - Total	8200	$ 0	$ 0	$ 0	
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	$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	1,400	0	1,400	(Sch 4)
082		Occupational Therapy - Total	8250	$ 1,400	$ 0	$ 1,400	
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		0	0	(Sch 4)
083		Speech Pathology - Total	8280	$ 0	$ 0	$ 0	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	115	0	115	(Sch 4)
085		Pharmacy - Total	8300	$ 115	$ 0	$ 115	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	170	0	170	(Sch 4)
090		Laboratory - Total	8400	$ 170	$ 0	$ 170	
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	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	1,384	0	1,384	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 1,384	$ 0	$ 1,384	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HILLCREST MANOR SANITARIUM

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

NPI:
1255480646

OSHPD Facility Number:
206370718

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		$ 3,530	$ 0	$ 3,530	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 988,173	$ 0	$ 988,173	(Sch 2)
105	.20-.39	Fringe Benefits	6110	272,820	0	272,820	(Sch 2)
105	.49	Agency Staff	6110	23,782	0	23,782	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	54,315	0	54,315	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,339,090	$ 0	$ 1,339,090	
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 MANOR SANITARIUM

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

NPI:
1255480646

OSHPD Facility Number:
206370718

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	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
140	.49	Agency Staff	8900	503	0	503	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	0	0	0	(Sch 4)
140		Beauty and Barber - Total	8900	$ 503	$ 0	$ 503	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 1,339,593	$ 0	$ 1,339,593	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 29,029	$ 0	$ 29,029	(Sch 2)
155	.20-.39	Fringe Benefits	6600	8,104	0	8,104	(Sch 2)
155	.49	Agency Staff	6600	348	0	348	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	203	0	203	(Sch 4)
155		Social Services - Total	6600	$ 37,684	$ 0	$ 37,684	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HILLCREST MANOR SANITARIUM

Fiscal Period:
OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

NPI:
1255480646

OSHPD Facility Number:
206370718

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	$ 60,094	$ 0	$ 60,094	(Sch 2)
160	.20-.39	Fringe Benefits	6700	13,860	0	13,860	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,647	0	5,647	(Sch 4)
160		Activities - Total	6700	$ 79,601	$ 0	$ 79,601	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 363,997	$ (187,184)	$ 176,813	(Sch 6)
165	.20-.39	Fringe Benefits	6900	72,108	0	72,108	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	123,167	0	123,167	(Sch 6)
165		Administration - Total	6900	$ 559,272	$ (187,184)	$ 372,088	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 7,161	$ 0	$ 7,161	(Sch 3)
166	.20-.39	Fringe Benefits	6900	599	0	599	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,644	0	1,644	(Sch 4)
166		Medical Records - Total	6900	$ 9,404	$ 0	$ 9,404	
167		CDPH Licensing Fees	6900	$ 5,635	$ 0	$ 5,635	(Sch 6)
168		Professional Liability Insurance	6900	$ 46,194	$ 0	$ 46,194	(Sch 6)
169		Quality Assurance Fees	6900	$ 130,951	$ 0	$ 130,951	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 14,536	$ 0	$ 14,536	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,444	0	1,444	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	30	0	30	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 16,010	$ 0	$ 16,010	
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		$ 884,751	$ (187,184)	$ 697,567	
200		**Total**		**$ 2,924,477**	**$ (187,184)**	**$ 2,737,293**	

Provider Name: HILLCREST MANOR SANITARIUM

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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	0								
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	0								
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.		TOTAL ADJ (Page 1)	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered 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								

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Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
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	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	(187,184)	(187,184)							
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
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								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								

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Fiscal Period: OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($187,184) (To Sch 8)	(187,184)	0	0	0	0	0	0	0

Provider Name	Fiscal Period	NPI	Adjustments
HILLCREST MANOR SANITARIUM	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1255480646	6

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
1	10.7	105	4	7	105		Skilled Nursing Care (Clean, Dry Pounds)	0	217,270	217,270
	10.7	105	4	7	N/A		Total Statistics—Clean, Dry Pounds	0	217,270	217,270
2	10.7	105	5	7	105		Skilled Nursing Care (Number of Patient Meals)	0	65,181	65,181
	10.7	105	5	7	N/A		Total Statistics—Number of Patient Meals	0	65,181	65,181

To reconcile the provider's reported statistics on page 10.7 to the provider's reported statistics on page 11(1).
42 CFR 413.20 and 413.24
CMS Pub. 15-1, Sections 2300, 2304, and 2306
W&I Code, Section 14126.023

Provider Name	Fiscal Period	NPI	Adjustments
HILLCREST MANOR SANITARIUM	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1255480646	6

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED COSTS			
3	10.5	165	1	8A-1	165	1	Administration—Salaries and Wages To adjust the reported administrator compensation to agree with the the amount established in the DHCS 2010 Administrator Compensation Tables. 42 CFR 413.102 CMS Pub. 15-1, Sections 900-907 and 2144.4 CCR, Title 22, Sections 52000 and 52504	$363,997	($187,184)	$176,813

Provider Name	Fiscal Period	NPI	Adjustments
HILLCREST MANOR SANITARIUM	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1255480646	6

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA			
4	4.1	5	2	1	15		Medi-Cal Days—Skilled Nursing Car	21,754	11	21,765
							To adjust Medi-Cal patient days to agree with the following Fisc			
							Intermediary payment data			
							Service Period: October 1, 2009 through September 30, 201			
							Payment Period: October 1, 2009 through February 29, 201			
							Reports Dated: March 28, 2012			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name	Fiscal Period	NPI	Adjustments
HILLCREST MANOR SANITARIUM	OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010	1255480646	6

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS			
5	N/A			1	14		Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 51458.1 and 51476	$0	$1,936	$1,936 *
6	N/A			1	14		Medi-Cal Overpayments * To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	$1,936	$1,488	$3,424

*Balance carried forward from prior/to subsequent adjustments