

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CRESTWOOD TREATMENT CENTER - FREMONT  
FREMONT, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1942228838**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kvick  
Audit Supervisor: Blanca Dacanay  
Auditor: Ivan Quiroz**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 24, 2013

Lori Blackburn,  
CAO/Treasurer  
Crestwood Behavioral Health, Inc.  
7590 Shoreline Drive  
Stockton, CA 95219

CRESTWOOD TREATMENT CENTER - FREMONT  
NATIONAL PROVIDER IDENTIFIER (NPI) 1942228838  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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 Schedule

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

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

Lori Blackburn  
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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—  
Sacramento at (916) 650-6994.

**Original Signed By**

Robert G. Kwick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

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

## Provider Name:

CRESTWOOD TREATMENT CENTER - FREMONT

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1942228838

## OSHPD Facility No.:

206010815

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	\$ 3,082,771	\$ 137.61
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 995,425	\$ 44.43
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 422,150	\$ 18.84
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 384,186	\$ 17.15
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 13,262	\$ 0.59
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 17,459	\$ 0.78
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 141,462	\$ 6.31
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 264,710	\$ 11.82
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 648,359	\$ 28.94
11	Cost of Routine Service/Audited Total Costs	\$ 5,967,480	\$ 5,969,784	\$ 266.48
12	Total Patient Days (Adj )	22,402	22,402	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 266.38	\$ 266.48	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 4)	22,371	20,423	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
CRESTWOOD TREATMENT CENTER - FREMONT

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

**Provider NPI:**  
1942228838

**OSHPD Facility No.:**  
206010815

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	

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
CRESTWOOD TREATMENT CENTER - FREMONT

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

**Provider NPI:**  
1942228838

**OSHPD Facility No.:**  
206010815

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	\$ 74,591	\$ 74,591		
160	Activities	640,436		\$ 640,436	
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	455,618	0	0	455,618
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	2,367,744	74,591	640,436	3,082,771
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,538,389</b>	<b>\$ 74,591</b>	<b>\$ 640,436</b>	<b>\$ 3,538,389</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
CRESTWOOD TREATMENT CENTER - FREMONT

Provider NPI:  
1942228838

OSHPD Facility Number:  
206010815

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 96,815	\$ 96,815										
010	Housekeeping	225,151	2,016	\$ 227,167									
060	Laundry and Linen	117,493	3,053	7,316	\$ 127,862								
065	Dietary	411,706	9,728	23,310	0	\$ 444,744							
155	Social Services	N/A	1,233	2,954	0	0	\$ 4,186						
160	Activities	N/A	9,209	22,068	0	0	0	\$ 31,278					
165	Administration	N/A	10,676	25,582	0	0	0	0		\$ 36,258	\$ 36,258		
166	Medical Records	73,215	1,346	3,226	0	0	0	0		77,788		\$ 77,788	
170	Inservice Education - Nursing	98,998	664	1,590	0	0	0	0	\$ 101,252				
<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	1	1	2
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		0	0	0	0	0	0	0	0	4	8	12
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		3,059	7,331	0	0	0	0	0	10,390	4,732	10,152	25,274
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		55,092	132,017	127,862	444,744	4,186	31,278	101,252	896,430	31,473	67,521	995,425 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		740	1,772	0	0	0	0	0	2,512	49	105	2,666
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,023,378</b>	<b>\$ 96,815</b>	<b>\$ 227,167</b>	<b>\$ 127,862</b>	<b>\$ 444,744</b>	<b>\$ 4,186</b>	<b>\$ 31,278</b>	<b>\$ 101,252</b>	<b>\$ 909,332</b>	<b>\$ 36,258</b>	<b>\$ 77,788</b>	<b>\$ 1,023,378</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CRESTWOOD TREATMENT CENTER - FREMONT

Provider NPI:  
1942228838

OSHPD Facility Number:  
206010815

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 174,485	\$ 174,485										
010	Housekeeping	25,124	3,634	\$ 28,758									
060	Laundry and Linen	12,973	5,502	926	\$ 19,401								
065	Dietary	151,048	17,532	2,951	0	\$ 171,531							
155	Social Services	0	2,221	374	0	0	\$ 2,595						
160	Activities	0	16,598	2,794	0	0	0	\$ 19,391					
165	Administration	N/A	19,240	3,239	0	0	0	0		\$ 22,479	\$ 22,479		
166	Medical Records	2,293	2,426	408	0	0	0	0		5,128		\$ 5,128	
170	Inservice Education - Nursing	0	1,196	201	0	0	0	0	\$ 1,397				
<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	0	0	0	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy	83	0	0	0	0	0	0	0	83	0	0	83
082	Occupational Therapy	0	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	0
085	Pharmacy	550	0	0	0	0	0	0	0	550	2	1	553
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	224,898	5,514	928	0	0	0	0	0	231,340	2,934	669	234,943
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	67,869	99,289	16,712	19,401	171,531	2,595	19,391	1,397	398,186	19,512	4,451	422,150
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	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	0	1,333	224	0	0	0	0	0	1,557	30	7	1,594
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 659,323</b>	<b>\$ 174,485</b>	<b>\$ 28,758</b>	<b>\$ 19,401</b>	<b>\$ 171,531</b>	<b>\$ 2,595</b>	<b>\$ 19,391</b>	<b>\$ 1,397</b>	<b>\$ 631,716</b>	<b>\$ 22,479</b>	<b>\$ 5,128</b>	<b>\$ 659,323</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

## Provider Name:

CRESTWOOD TREATMENT CENTER - FREMONT

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1942228838

## OSHPD Facility Number:

206010815

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)	\$ 407,326	97%							
	Property Tax (line 40)	14,061	3%	\$ 421,387						
005	Plant Operations and Maintenance			26,358	\$ 26,358					
010	Housekeeping			8,227	549	\$ 8,776				
060	Laundry and Linen			12,457	831	283	\$ 13,570			
065	Dietary			39,691	2,648	901	0	\$ 43,240		
155	Social Services			5,029	336	114	0	0	\$ 5,479	
160	Activities			37,576	2,507	853	0	0	0	\$ 40,936
165	Administration			43,560	2,906	988	0	0	0	0
166	Medical Records			5,493	367	125	0	0	0	0
170	Inservice Education - Nursing			2,708	181	61	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			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			12,482	833	283	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			224,788	14,999	5,100	13,570	43,240	5,479	40,936
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			3,017	201	68	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 421,387	100%	\$ 421,387	\$ 26,358	\$ 8,776	\$ 13,570	\$ 43,240	\$ 5,479	\$ 40,936

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CRESTWOOD TREATMENT CENTER - FREMONT

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

Provider NPI:  
1942228838

OSHPD Facility Number:  
206010815

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 97% Of Total	Property Tax 3% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 407,326	97%							
	Property Tax (line 40)	14,061	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 47,455	\$ 47,455				
166	Medical Records				5,984		\$ 5,984			
170	Inservice Education - Nursing			\$ 2,950						
	<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	1	0	1	1	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	5	1	5	5	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	13,599	6,193	781	20,573	19,886	686
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			2,950	351,062	41,192	5,195	397,448	384,186	13,262 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	3,287	64	8	3,359	3,247	112
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 421,387	100%	\$ 2,950	\$ 367,948	\$ 47,455	\$ 5,984	\$ 421,387	\$ 407,326	\$ 14,061

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CRESTWOOD TREATMENT CENTER - FREMONT

Provider NPI:  
1942228838

OSHPD Facility Number:  
206010815

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 60% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 2,923												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	744,016												
	Total Costs Allocable as Administration	746,939	60%											
167	DPH Licensing Fees	20,114	2%											
168	Professional Liability Insurance	162,970	13%											
169	Quality Assurance Fees	304,958	25%											
174	Caregiver Training	0	0%											
	Total	1,234,981	100%						\$ 1,234,981					
<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	0	0	0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	83	0	83	19	11	0	2	5	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			0	0	550	0	550	125	75	2	16	31	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			455,618	10,390	231,340	13,599	710,946	161,179	97,484	2,625	21,269	39,801	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			3,082,771	896,430	398,186	351,062	4,728,450	1,071,991	648,359	17,459	141,462	264,710	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
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	2,512	1,557	3,287	7,356	1,668	1,009	27	220	412	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,234,981		\$ 3,538,389	\$ 909,332	\$ 631,716	\$ 367,948	\$ 5,447,385	\$ 1,234,981					
	Total Administrative Costs							\$ 1,234,981		\$ 746,939	\$ 20,114	\$ 162,970	\$ 304,958	\$ -
	Unit Cost Multiplier							0.22671078						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 114,046	\$ 27,607	\$ 53,439	\$ 195,092							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,877,458						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CRESTWOOD TREATMENT CENTER - FREMONT

Provider NPI:  
1942228838

OSHPD Facility Number:  
206010815

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj )	Plant Ops (SQ FT) 5 (Adj )	Hskpng (SQ FT) 10 (Adj )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	1,022									
010	Housekeeping	319	319								
060	Laundry and Linen	483	483	483							
065	Dietary	1,539	1,539	1,539							
155	Social Services	195	195	195							
160	Activities	1,457	1,457	1,457							
165	Administration	1,689	1,689	1,689							
166	Medical Records	213	213	213							
170	Inservice Education - Nursing	105	105	105							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									83	83
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									550	550
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services	484	484	484						710,946	710,946
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,716	8,716	8,716	44,804	66,630	2,435,613	2,435,613	2,435,613	4,728,450	4,728,450
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	117	117	117						7,356	7,356
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	16,339	15,317	14,998	44,804	66,630	2,435,613	2,435,613	2,435,613	5,447,385	5,447,385
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 74,591 0.030625144	\$ 640,436 0.262946535			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 96,815 6.32075472	\$ 227,167 15.14650759	\$ 127,862 2.85380073	\$ 444,744 6.67483291	\$ 4,186 0.00171871	\$ 31,278 0.01284186	\$ 101,252 0.04157149	\$ 36,258 0.00665608	\$ 77,788 0.01427979
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 174,485 11.39159104	\$ 28,758 1.91745016	\$ 19,401 0.43302533	\$ 171,531 2.57437512	\$ 2,595 0.00106555	\$ 19,391 0.00796156	\$ 1,397 0.00057376	\$ 22,479 0.00412656	\$ 5,128 0.00094134
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 421,387 25.79025644	\$ 26,358 1.72080969	\$ 8,776 0.58514669	\$ 13,570 0.30288525	\$ 43,240 0.64895800	\$ 5,479 0.00224944	\$ 40,936 0.01680734	\$ 2,950 0.00121124	\$ 47,455 0.00871143	\$ 5,984 0.00109860

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CRESTWOOD TREATMENT CENTER - FREMONT

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

Provider NPI:  
1942228838

OSHPD Facility Number:  
206010815

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	\$ 67,477	\$ 0	\$ 67,477	(Sch 3)
005	.20-.39	Fringe Benefits	6200	29,338	0	29,338	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	174,485	0	174,485	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 271,300	\$ 0	\$ 271,300	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 156,841	\$ 0	\$ 156,841	(Sch 3)
010	.20-.39	Fringe Benefits	6300	68,310	0	68,310	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,124	0	25,124	(Sch 4)
010		Housekeeping - Total	6300	\$ 250,275	\$ 0	\$ 250,275	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	43,891	0	43,891	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	338,878	0	338,878	(Sch 5)
040		Property Taxes	7300	14,061	0	14,061	(Sch 5)
045		Property Insurance	7400	2,923	0	2,923	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	4,276	20,281	24,557	(Sch 6)
055		Interest - Other	7600	\$ 20,281	\$ (20,281)	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 945,885	\$ 0	\$ 945,885	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 81,878	\$ 0	\$ 81,878	(Sch 3)
060	.20-.39	Fringe Benefits	6400	35,615	0	35,615	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,973	0	12,973	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 130,466	\$ 0	\$ 130,466	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 286,763	\$ 0	\$ 286,763	(Sch 3)
065	.20-.39	Fringe Benefits	6500	124,943	0	124,943	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	151,048	0	151,048	(Sch 4)
065		Dietary - Total	6500	\$ 562,754	\$ 0	\$ 562,754	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		0	0	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 0	\$ 0	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CRESTWOOD TREATMENT CENTER - FREMONT

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

Provider NPI:  
1942228838

OSHPD Facility Number:  
206010815

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	83	0	83	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 83	\$ 0	\$ 83	
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		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 0	\$ 0	
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	(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	550	0	550	(Sch 4)
085		Pharmacy - Total	8300	\$ 550	\$ 0	\$ 550	
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	\$ 317,392	\$ 0	\$ 317,392	(Sch 2)
100	.20-.39	Fringe Benefits	8900	138,226	0	138,226	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	224,898	0	224,898	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 680,516	\$ 0	\$ 680,516	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CRESTWOOD TREATMENT CENTER - FREMONT

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

Provider NPI:  
1942228838

OSHPD Facility Number:  
206010815

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		\$ 681,149	\$ 0	\$ 681,149	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,649,468	\$ 0	\$ 1,649,468	(Sch 2)
105	.20-.39	Fringe Benefits	6110	718,276	0	718,276	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	67,869	0	67,869	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,435,613	\$ 0	\$ 2,435,613	
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:  
CRESTWOOD TREATMENT CENTER - FREMONT

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

Provider NPI:  
1942228838

OSHPD Facility Number:  
206010815

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		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,435,613	\$ 0	\$ 2,435,613
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 51,967	\$ 0	\$ 51,967 (Sch 2)
155	.20-.39	Fringe Benefits	6600	22,624	0	22,624 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 74,591	\$ 0	\$ 74,591

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CRESTWOOD TREATMENT CENTER - FREMONT

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

Provider NPI:  
1942228838

OSHPD Facility Number:  
206010815

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	\$ 446,161	\$ 0	\$ 446,161	(Sch 2)
160	.20-.39	Fringe Benefits	6700	194,275	0	194,275	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700		0	0	(Sch 4)
160		Activities - Total	6700	\$ 640,436	\$ 0	\$ 640,436	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 173,800	\$ 0	\$ 173,800	(Sch 6)
165	.20-.39	Fringe Benefits	6900	75,754	0	75,754	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	501,862	(7,400)	494,462	(Sch 6)
165		Administration - Total	6900	\$ 751,416	\$ (7,400)	\$ 744,016	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 51,029	\$ 0	\$ 51,029	(Sch 3)
166	.20-.39	Fringe Benefits	6900	22,186	0	22,186	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,293	0	2,293	(Sch 4)
166		Medical Records - Total	6900	\$ 75,508	\$ 0	\$ 75,508	
167		CDPH Licensing Fees	6900	\$ 20,114	\$ 0	\$ 20,114	(Sch 6)
168		Professional Liability Insurance	6900	\$ 162,970	\$ 0	\$ 162,970	(Sch 6)
169		Quality Assurance Fees	6900	\$ 304,958	\$ 0	\$ 304,958	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 68,930	\$ 0	\$ 68,930	(Sch 3)
170	.20-.39	Fringe Benefits	6800	30,068	0	30,068	(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	\$ 98,998	\$ 0	\$ 98,998	
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>		\$ 2,128,991	\$ (7,400)	\$ 2,121,591	
200		<b>Total</b>		\$ 6,884,858	\$ (7,400)	\$ 6,877,458	

210 0.24 Total Facility Group Health Insurance \* 6900 \$ 507163

\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period		Provider NPI		Adjustments
CRESTWOOD TREATMENT CENTER-FREMONT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1942228838		4
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>MEMORANDUM ADJUSTMENT</b>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304	\$0	\$507,163	\$507,163	

Provider Name							Fiscal Period		Provider NPI		Adjustments
CRESTWOOD TREATMENT CENTER-FREMONT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1942228838		4
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>											
2	10.5	050	4	8A-1	050	4	Interest - Property, Plant, and Equipment	\$4,276	\$20,281	\$24,557	
	10.5	055	4	8A-1	055	4	Interest - Other	20,281	(20,281)	0	
							To reclassify capital related interest expense to the Interest - Property, Plant and Equipment cost center. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 202.1, and 202.2 CCR, Title 22, Sections 52000(e) and 52501				

Provider Name							Fiscal Period		Provider NPI		Adjustments
CRESTWOOD TREATMENT CENTER-FREMONT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1942228838		4
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>ADJUSTMENT TO REPORTED COSTS</b>											
3	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Crestwood Behavioral Health, Inc. Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$501,862	(\$7,400)	\$494,462	

Provider Name							Fiscal Period	Provider NPI		Adjustments
CRESTWOOD TREATMENT CENTER-FREMONT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1942228838		4
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>ADJUSTMENT TO REPORTED PATIENT DAYS</b>										
4	4.1	70	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through May 1, 2013 Report Date: May 16, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	22,371	(1,948)	20,423	