

**REPORT  
ON THE  
RATE SETTING AUDIT**

**CASA DE MODESTO  
MODESTO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1750388732**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kathy Atkins  
Auditor: Jeffrey Swan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 26, 2013

Carolyn Amaral, Administrator  
Casa De Modesto  
1745 Eldena Way  
Modesto, CA 95350

CASA DE MODESTO  
NATIONAL PROVIDER IDENTIFIER 1750388732  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, 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 Rate 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.

Carolyn Amaral, Administrator  
Page 2

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—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

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

Provider Name:  
CASA DE MODESTO

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

Provider NPI:  
1750388732

OSHPD Facility No.:  
206500821

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	\$ 2,451,114	\$ 117.45
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 574,732	\$ 27.54
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 523,612	\$ 25.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 140,187	\$ 6.72
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 8,066	\$ 0.39
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 38,596	\$ 1.85
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 169,534	\$ 8.12
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 342,903	\$ 16.43
11	Cost of Routine Service/Audited Total Costs (Adj 3)	\$ 4,250,843.00	\$ 4,248,743	\$ 203.58
12	Total Patient Days (Adj 6)	20,860	20,870	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 203.78	\$ 203.58	
14	Overpayments (Adj )		\$ 0	
15	Medi-Cal Days (Adj 7)	14,984	14,147	
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:  
CASA DE MODESTO

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

Provider NPI:  
1750388732

OSHPD Facility No.:  
206500821

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. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
<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:  
CASA DE MODESTO

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

Provider NPI:  
1750388732

OSHPD Facility No.:  
206500821

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
<b>GENERAL SERVICES</b>					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 63,526	\$ 63,526		
160	Activities	244,000		\$ 244,000	
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	0	0	0	0
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	2,224,094	46,896	180,124	2,451,114 *
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	786,045	16,630	63,876	866,551
140	Beauty and Barber	5,217	0	0	5,217
145	Other Nonreimbursable	21,625	0	0	21,625
	<b>TOTAL</b>	<b>\$ 3,344,507</b>	<b>\$ 63,526</b>	<b>\$ 244,000</b>	<b>\$ 3,344,507</b>

\* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR**

Provider Name:  
CASA DE MODESTO

Provider NPI:  
1750388732

OSHPD Facility Number:  
206500821

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	\$ 225,544	\$ 225,544										
010	Housekeeping	215,328	1,057	\$ 216,385									
060	Laundry and Linen	61,282	3,699	0	\$ 64,981								
065	Dietary	467,606	7,840	14,781	0	\$ 490,227							
155	Social Services	N/A	453	854	0	0	\$ 1,307						
160	Activities	N/A	15,001	28,281	0	0	0	\$ 43,282					
165	Administration	N/A	13,481	25,416	0	0	0	0		\$ 38,896	\$ 38,896		
166	Medical Records	69,337	0	0	0	0	0	0		69,337		\$ 69,337	
170	Inservice Education - Nursing	14,654	2,525	4,761	0	0	0	0	\$ 21,940				
	<b>ANCILLARY SERVICES</b>												
075	Patient Supplies		1,060	1,999	0	0	0	0	0	3,059	677	1,207	\$ 4,943
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,263	2,380	0	0	0	0	0	3,643	54	96	3,794
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		0	0	0	0	0	0	0	0	0	0	0
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	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		55,971	105,524	62,040	237,348	965	31,951	16,197	509,995	23,265	41,472	574,732 *
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		119,665	25,733	2,941	215,849	342	11,331	5,744	381,604	13,820	24,636	420,060
140	Beauty and Barber		1,318	2,484	0	0	0	0	0	3,802	90	161	4,053
145	Other Nonreimbursable		2,213	4,172	0	37,030	0	0	0	43,415	990	1,765	46,170
	<b>TOTAL</b>	\$ 1,053,751	\$ 225,544	\$ 216,385	\$ 64,981	\$ 490,227	\$ 1,307	\$ 43,282	\$ 21,940	\$ 945,518	\$ 38,896	\$ 69,337	\$ 1,053,751

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
CASA DE MODESTO

Provider NPI:  
1750388732

OSHPD Facility Number:  
206500821

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	\$ 331,017	\$ 331,017										
010	Housekeeping	67,945	1,551	\$ 69,496									
060	Laundry and Linen	13,243	5,428	0	\$ 18,671								
065	Dietary	444,263	11,506	4,747	0	\$ 460,516							
155	Social Services	638	665	274	0	0	\$ 1,577						
160	Activities	32,534	22,015	9,083	0	0	0	\$ 63,632					
165	Administration	N/A	19,785	8,163	0	0	0	0		\$ 27,947	\$ 27,947		
166	Medical Records	2,881	0	0	0	0	0	0		2,881		\$ 2,881	
170	Inservice Education - Nursing	0	3,706	1,529	0	0	0	0	\$ 5,235				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	97,525	1,556	642	0	0	0	0	0	99,723	486	50	\$ 100,259
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,853	765	0	0	0	0	0	2,618	39	4	2,660
081	Respiratory Therapy	0	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	0
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0
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	0	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	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	96,344	82,145	33,891	17,826	222,963	1,164	46,974	3,865	505,172	16,716	1,723	523,612
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	36,828	175,625	8,264	845	202,768	413	16,658	1,371	442,772	9,930	1,024	453,725
140	Beauty and Barber	0	1,934	798	0	0	0	0	0	2,731	65	7	2,803
145	Other Nonreimbursable	43,862	3,248	1,340	0	34,786	0	0	0	83,236	711	73	84,020
	<b>TOTAL</b>	<b>\$ 1,167,080</b>	<b>\$ 331,017</b>	<b>\$ 69,496</b>	<b>\$ 18,671</b>	<b>\$ 460,516</b>	<b>\$ 1,577</b>	<b>\$ 63,632</b>	<b>\$ 5,235</b>	<b>\$ 1,136,252</b>	<b>\$ 27,947</b>	<b>\$ 2,881</b>	<b>\$ 1,167,080</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CASA DE MODESTO

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

Provider NPI:  
1750388732

OSHPD Facility Number:  
206500821

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)	\$ 603,310	100%							
	Property Tax (line 40)	0	0%	\$ 603,310						
005	Plant Operations and Maintenance			16,837	\$ 16,837					
010	Housekeeping			1,656	79	\$ 1,735				
060	Laundry and Linen			5,797	276	0	\$ 6,073			
065	Dietary			12,287	585	119	0	\$ 12,991		
155	Social Services			710	34	7	0	0	\$ 750	
160	Activities			23,510	1,120	227	0	0	0	\$ 24,856
165	Administration			21,128	1,006	204	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			3,958	189	38	0	0	0	0
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			1,662	79	16	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			1,979	94	19	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			87,721	4,178	846	5,798	6,290	554	18,349
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			420,533	8,933	206	275	5,720	196	6,507
140	Beauty and Barber			2,065	98	20	0	0	0	0
145	Other Nonreimbursable			3,468	165	33	0	981	0	0
	<b>TOTAL</b>	\$ 603,310	100%	\$ 603,310	\$ 16,837	\$ 1,735	\$ 6,073	\$ 12,991	\$ 750	\$ 24,856

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
CASA DE MODESTO

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

Provider NPI:  
1750388732

OSHPD Facility Number:  
206500821

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 100% Of Total	Property Tax 0% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 603,310	100%							
	Property Tax (line 40)	0	0%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 22,338	\$ 22,338				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 4,184						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	1,757	389	0	\$ 2,146	\$ 2,146	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,092	31	0	2,123	2,123	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
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			3,089	126,826	13,361	0	140,187	140,187	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	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			1,095	443,466	7,937	0	451,403	451,403	0
140	Beauty and Barber			0	2,183	52	0	2,235	2,235	0
145	Other Nonreimbursable			0	4,648	569	0	5,217	5,217	0
	<b>TOTAL</b>	\$ 603,310	100%	\$ 4,184	\$ 580,972	\$ 22,338	\$ -	\$ 603,310	\$ 603,310	\$ -

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
CASA DE MODESTO

Provider NPI:  
1750388732

OSHPD Facility Number:  
206500821

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. 61% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 36,928												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	536,365												
	Total Costs Allocable as Administration	573,293	61%											
167	CDPH Licensing Fees	13,486	1%											
168	Professional Liability Insurance	64,528	7%											
169	Quality Assurance Fees	283,440	30%											
174	Caregiver Training	0	0%											
	Total	934,747	100%						\$ 934,747					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 3,059	\$ 99,723	\$ 1,757	\$ 104,539	16,267	\$ 9,977	\$ 235	\$ 1,123	\$ 4,932	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	3,643	2,618	2,092	8,353	1,300	797	19	90	394	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			0	0	0	0	0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	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			2,451,114	509,995	505,172	126,826	3,593,107	559,099	342,903	8,066	38,596	169,534	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			866,551	381,604	442,772	443,466	2,134,393	332,118	203,693	4,792	22,927	100,707	0
140	Beauty and Barber			5,217	3,802	2,731	2,183	13,933	2,168	1,330	31	150	657	0
145	Other Nonreimbursable			21,625	43,415	83,236	4,648	152,924	23,795	14,594	343	1,643	7,215	0
	<b>SUBTOTAL</b>	\$ 934,747		\$ 3,344,507	\$ 945,518	\$ 1,136,252	\$ 580,972	\$ 6,007,249	\$ 934,747					
	Total Administrative Costs							\$ 934,747		\$ 573,293	\$ 13,486	\$ 64,528	\$ 283,440	\$ -
	Unit Cost Multiplier							0.15560318						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 108,233	\$ 30,828	\$ 22,338	\$ 161,399							
	<b>TOTAL FACILITY COSTS</b>							\$ 7,103,395						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
CASA DE MODESTO

Provider NPI:  
1750388732

OSHPD Facility Number:  
206500821

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
		(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )	(Adj )		(Adj 1)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	3,131									
010	Housekeeping	308	308								
060	Laundry and Linen	1,078	1,078								
065	Dietary	2,285	2,285	2,285							
155	Social Services	132	132	132							
160	Activities	4,372	4,372	4,372							
165	Administration	3,929	3,929	3,929							
166	Medical Records										
170	Inservice Education - Nursing	736	736	736							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	309	309	309						104,539	104,539
077	Specialized Support Surfaces									0	0
080	Physical Therapy	368	368	368						8,353	8,353
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									0	0
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	16,313	16,313	16,313	269,481	62,058	2,320,438	2,320,438	2,320,438	3,593,107	3,593,107
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	78,204	34,877	3,978	12,775	56,437	822,873	822,873	822,873	2,134,393	2,134,393
140	Beauty and Barber	384	384	384						13,933	13,933
145	Other Nonreimbursable	645	645	645		9,682				152,924	152,924
	<b>TOTAL STATISTICS</b>	112,194	65,736	33,451	282,256	128,177	3,143,311	3,143,311	3,143,311	6,007,249	6,007,249
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 63,526 0.0202099	\$ 244,000 0.077625154			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 225,544 3.43105756	\$ 216,385 6.46870843	\$ 64,981 0.23021895	\$ 490,227 3.82460945	\$ 1,307 0.00041573	\$ 43,282 0.01376949	\$ 21,940 0.00697997	\$ 38,896 0.00647487	\$ 69,337 0.01154222
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 331,017 5.03555130	\$ 69,496 2.07754476	\$ 18,671 0.06615032	\$ 460,516 3.59281638	\$ 1,577 0.00050168	\$ 63,632 0.02024377	\$ 5,235 0.00166552	\$ 27,947 0.00465227	\$ 2,881 0.00047959
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 603,310 5.37738204	\$ 16,837 0.25612424	\$ 1,735 0.05187050	\$ 6,073 0.02151565	\$ 12,991 0.10135271	\$ 750 0.00023875	\$ 24,856 0.00790773	\$ 4,184 0.00133122	\$ 22,338 0.00371848	\$ - 0.00000000

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CASA DE MODESTO

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

Provider NPI:  
1750388732

OSHPD Facility Number:  
206500821

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	\$ 160,316	\$ 0	\$ 160,316	(Sch 3)
005	.20-.39	Fringe Benefits	6200	65,228	0	65,228	(Sch 3)
005	.79	Agency Staff	6200	331,017	(331,017)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200		331,017	331,017	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 556,561	\$ 0	\$ 556,561	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 150,027	\$ 0	\$ 150,027	(Sch 3)
010	.20-.39	Fringe Benefits	6300	65,301	0	65,301	(Sch 3)
010	.79	Agency Staff	6300	67,945	(67,945)	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300		67,945	67,945	(Sch 4)
010		Housekeeping - Total	6300	\$ 283,273	\$ 0	\$ 283,273	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 308,595	\$ 0	\$ 308,595	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	98,023	0	98,023	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	13,320	0	13,320	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300		0	0	(Sch 5)
045		Property Insurance	7400	38,644	(1,716)	36,928	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	183,372	0	183,372	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,481,788	\$ (1,716)	\$ 1,480,072	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 39,639	\$ 0	\$ 39,639	(Sch 3)
060	.20-.39	Fringe Benefits	6400	21,643	0	21,643	(Sch 3)
060	.79	Agency Staff	6400	13,243	(13,243)	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400		13,243	13,243	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 74,525	\$ 0	\$ 74,525	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 338,661	\$ 0	\$ 338,661	(Sch 3)
065	.20-.39	Fringe Benefits	6500	128,945	0	128,945	(Sch 3)
065	.79	Agency Staff	6500	444,263	(444,263)	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500		444,263	444,263	(Sch 4)
065		Dietary - Total	6500	\$ 911,869	\$ 0	\$ 911,869	
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	97,525	(97,525)	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		97,525	97,525	(Sch 4)
075		Patient Supplies - Total	8100	\$ 97,525	\$ 0	\$ 97,525	
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:  
CASA DE MODESTO

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

Provider NPI:  
1750388732

OSHPD Facility Number:  
206500821

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	(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		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	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900		0	0	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CASA DE MODESTO

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

Provider NPI:  
1750388732

OSHPD Facility Number:  
206500821

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		\$ 97,525	\$ 0	\$ 97,525	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,695,177	\$ 0	\$ 1,695,177	(Sch 2)
105	.20-.39	Fringe Benefits	6110	528,917	0	528,917	(Sch 2)
105	.49	Agency Staff	6110	96,344	(96,344)	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110		96,344	96,344	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,320,438	\$ 0	\$ 2,320,438	
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:  
CASA DE MODESTO

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

Provider NPI:  
1750388732

OSHPD Facility Number:  
206500821

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	\$ 529,833	\$ 0	\$ 529,833
139	.20-.39	Fringe Benefits	9100	256,212	0	256,212
139	.49	Agency Staff	9100	36,828	(36,828)	0
139	.40-.99	Other - Nonlabor	9100		36,828	36,828
139		Residential Care - Total	9100	\$ 822,873	\$ 0	\$ 822,873
						(Sch 2)
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 4,603	\$ 0	\$ 4,603
140	.20-.39	Fringe Benefits	8900	614	0	614
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900		0	0
140		Beauty and Barber - Total	8900	\$ 5,217	\$ 0	\$ 5,217
						(Sch 2)
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 19,918	\$ 0	\$ 19,918
145	.20-.39	Fringe Benefits	9100	1,707	0	1,707
145	.49	Agency Staff	9100	43,862	(43,862)	0
145	.40-.99	Other - Nonlabor	9100		43,862	43,862
145		Other Nonreimbursable - Total	9100	\$ 65,487	\$ 0	\$ 65,487
						(Sch 2)
146		<b>Subtotal 105 - 145</b>		\$ 3,214,015	\$ 0	\$ 3,214,015
						(Sch 2)
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 45,540	\$ 0	\$ 45,540
155	.20-.39	Fringe Benefits	6600	17,986	0	17,986
155	.49	Agency Staff	6600	638	(638)	0
155	.40-.99	Other - Nonlabor	6600		638	638
155		Social Services - Total	6600	\$ 64,164	\$ 0	\$ 64,164
						(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
CASA DE MODESTO

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

Provider NPI:  
1750388732

OSHPD Facility Number:  
206500821

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	\$ 178,168	\$ 0	\$ 178,168	(Sch 2)
160	.20-.39	Fringe Benefits	6700	65,832	0	65,832	(Sch 2)
160	.49	Agency Staff	6700	32,534	(32,534)	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700		32,534	32,534	(Sch 4)
160		Activities - Total	6700	\$ 276,534	\$ 0	\$ 276,534	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 336,059	\$ 0	\$ 336,059	(Sch 6)
165	.20-.39	Fringe Benefits	6900	94,483	0	94,483	(Sch 6)
165	.49	Agency Staff	6900	100,780	(100,780)	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900		105,823	105,823	(Sch 6)
165		Administration - Total	6900	\$ 531,322	\$ 5,043	\$ 536,365	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 45,368	\$ 0	\$ 45,368	(Sch 3)
166	.20-.39	Fringe Benefits	6900	23,969	0	23,969	(Sch 3)
166	.49	Agency Staff	6900	2,881	(2,881)	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		2,881	2,881	(Sch 4)
166		Medical Records - Total	6900	\$ 72,218	\$ 0	\$ 72,218	
167		CDPH Licensing Fees	6900	\$ 13,486	\$ 0	\$ 13,486	(Sch 6)
168		Professional Liability Insurance	6900	\$ 71,365	\$ (6,837)	\$ 64,528	(Sch 6)
169		Quality Assurance Fees	6900	\$ 283,440	\$ 0	\$ 283,440	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 12,928	\$ 0	\$ 12,928	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,726	0	1,726	(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	\$ 14,654	\$ 0	\$ 14,654	
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>		\$ 1,327,183	\$ (1,794)	\$ 1,325,389	
200		<b>Total</b>		\$ 7,106,905	\$ (3,510)	\$ 7,103,395	

210	0.24	Total Facility Group Health Insurance * (Adj 2)	6900		\$	304,574
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
CASA DE MODESTO

Provider NPI:  
1750388732

OSHPD Facility Number:  
206500821

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 4	AUDIT ADJ 5	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	(331,017)	(331,017)						
005	4	Plant Operations and Maintenance - Other - Nonlabor	331,017	331,017						
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	(67,945)	(67,945)						
010	4	Housekeeping - Other - Nonlabor	67,945	67,945						
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	(1,716)		(1,716)					
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	(13,243)	(13,243)						
060	4	Laundry and Linen - Other - Nonlabor	13,243	13,243						
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	(444,263)	(444,263)						
065	4	Dietary - Other - Nonlabor	444,263	444,263						
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	(97,525)	(97,525)						
075	4	Patient Supplies - Other - Nonlabor	97,525	97,525						
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							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							



Provider Name:  
CASA DE MODESTO

Provider NPI:  
1750388732

OSHPD Facility Number:  
206500821

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

Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ				
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	(36,828)	(36,828)						
139	4	Residential Care - Other - Nonlabor	36,828	36,828						
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	(43,862)	(43,862)						
145	4	Other Nonreimbursable - Other - Nonlabor	43,862	43,862						
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	(638)	(638)						
155	4	Social Services - Other - Nonlabor	638	638						
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	(32,534)	(32,534)						
160	4	Activities - Other - Nonlabor	32,534	32,534						
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	(100,780)	(100,780)						
165	4	Administration - Other - Nonlabor	105,823	100,780	5,043					
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	(2,881)	(2,881)						
166	4	Medical Records - Other - Nonlabor	2,881	2,881						
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	(6,837)		(6,837)					
169	4	Quality Assurance Fees	0							
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							



Provider Name							Fiscal Period	Provider NPI	Adjustments		
CASA DE MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750388732	7		
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 ADJUSTMENTS</b>											
1	10.7	105	10	7	N/A	N/A	Medical Records (Accumulated Cost) To correct statistical errors on the filed cost report 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	20,860	(20,860)	0	
2	N/A			8	210	N/A	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	\$304,574	\$304,574	
3	11	100	1	1	11	N/A	Cost of Routine Services To correct an error on the filed cost report and more accurately reflect the true cost of reported routine services. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$3,316,961	\$933,882	\$4,250,843	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CASA DE MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750388732		7	
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>											
4	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$0	\$331,017	\$331,017	
	10.5	010	4	8A-1	010	4	Housekeeping - Other - Nonlabor	0	67,945	67,945	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	0	13,243	13,243	
	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	0	444,263	444,263	
	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	0	97,525	97,525	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	0	96,344	96,344	
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor	0	36,828	36,828	
	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	0	43,862	43,862	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	0	638	638	
	10.5	160	4	8A-1	160	4	Activities - Other - Nonlabor	0	32,534	32,534	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	0	100,780	100,780 *	
	10.5	166	4	8A-1	166	4	Medical Records - Other - Nonlabor	0	2,881	2,881	
	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	331,017	(331,017)	0	
	10.5	010	3	8A-1	010	3	Housekeeping - Agency Staff	67,945	(67,945)	0	
	10.5	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	13,243	(13,243)	0	
	10.5	065	3	8A-1	065	3	Dietary - Agency Staff	444,263	(444,263)	0	
	10.5	075	3	8A-1	075	3	Patient Supplies - Agency Staff	97,525	(97,525)	0	
	10.5	105	3	8A-1	105	3	Skilled Nursing Care - Agency Staff	96,344	(96,344)	0	
	10.5	139	3	8A-1	139	3	Residential Care - Agency Staff	36,828	(36,828)	0	
	10.5	145	3	8A-1	145	4	Other Nonreimbursable - Agency Staff	43,862	(43,862)	0	
	10.5	155	3	8A-1	155	3	Social Services - Agency Staff	638	(638)	0	
	10.5	160	3	8A-1	160	3	Activities - Agency Staff	32,534	(32,534)	0	
	10.5	165	3	8A-1	165	3	Administration - Agency Staff	100,780	(100,780)	0	
	10.5	166	3	8A-1	166	3	Medical Records - Agency Staff	2,881	(2,881)	0	
							To reclassify costs from staffing agency expense to other nonlabor for proper cost reporting 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
CASA DE MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750388732		7
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>ADJUSTMENT TO REPORTED COSTS</u></b>										
5	10.5	045	4	8A-1	045	4	Property Insurance	\$38,644	(\$1,716)	\$36,928
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 100,780	5,043	105,823
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	71,365	(6,837)	64,528
							To adjust property insurance expense to agree with the provider's invoices.			
							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	Provider NPI		Adjustments
CASA DE MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750388732		7
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
6	11	105	N/A	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	20,860	10	20,870
7	4.1	5	2	1	15	N/A	Medi-Cal Days - Skilled Nursing Care 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 September 30, 2011 Report Date: October 9, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	14,984	(837)	14,147