

**REPORT
ON THE
RATE SETTING AUDIT**

**CRESTWOOD MANOR - MODESTO
MODESTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1508884487**

**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: Kenny Mooc**



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 MANOR - MODESTO
NATIONAL PROVIDER IDENTIFIER (NPI) 1508884487
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
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—Sacramento at (916) 650-6994.

Original Signed By

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

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
CRESTWOOD MANOR - MODESTO

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

Provider NPI:
1508884487

OSHPD Facility No.:
206502207

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	\$ 4,077,821	\$ 114.63
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,101,327	\$ 30.96
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 919,723	\$ 25.85
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 331,513	\$ 9.32
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 29,188	\$ 0.82
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 33,163	\$ 0.93
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 197,100	\$ 5.54
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 555,662	\$ 15.62
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 879,014	\$ 24.71
11	Cost of Routine Service/Audited Total Costs	\$ 8,119,906	\$ 8,124,513	\$ 228.39
12	Total Patient Days (Adj)	35,573	35,573	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 228.26	\$ 228.39	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 6)	32,873	28,851	
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)	\$ 3,682,812	\$ 3,689,441	
22	Total Patient Days (Adj)	26,005	26,005	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 141.62	\$ 141.87	
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:
CRESTWOOD MANOR - MODESTO

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

Provider NPI:
1508884487

OSHPD Facility No.:
206502207

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:
CRESTWOOD MANOR - MODESTO

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

Provider NPI:
1508884487

OSHPD Facility No.:
206502207

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 95,845	\$ 95,845		
160	Activities	384,159		\$ 384,159	
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	118,362	0	0	118,362
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	3,732,052	69,042	276,727	4,077,821 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	1,596,910	26,803	107,432	1,731,145 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 5,927,328	\$ 95,845	\$ 384,159	\$ 5,927,328

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
CRESTWOOD MANOR - MODESTO

Provider NPI:
1508884487

OSHPD Facility Number:
206502207

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 161,859	\$ 161,859										
010	Housekeeping	474,109	1,234	\$ 475,343									
060	Laundry and Linen	251,912	3,449	10,207	\$ 265,568								
065	Dietary	537,620	28,210	83,483	0	\$ 649,313							
155	Social Services	N/A	706	2,090	0	\$ 2,796							
160	Activities	N/A	15,416	45,621	0	0	\$ 61,036						
165	Administration	N/A	9,752	28,859	0	0	0		\$ 38,610	\$ 38,610			
166	Medical Records	206,486	2,304	6,819	0	0	0			215,609		\$ 215,609	
170	Inservice Education - Nursing	153,504	1,498	4,433	0	0	0	\$ 159,435					
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	4	23	\$ 27
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	34	190	224
081	Respiratory Therapy		0	0	0	0	0	0	0	0	13	73	86
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	9	48	57
085	Pharmacy		0	0	0	0	0	0	0	0	630	3,518	4,148
090	Laboratory		0	0	0	0	0	0	0	0	35	196	231
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		2,868	8,487	0	0	0	0	0	11,354	621	3,465	15,440
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		61,474	181,923	153,416	375,102	2,014	43,967	114,849	932,745	25,604	142,978	1,101,327 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		34,156	101,079	112,152	274,211	782	17,069	44,587	584,036	11,627	64,928	660,591 *
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		792	2,343	0	0	0	0	0	3,135	34	189	3,358
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,785,490	\$ 161,859	\$ 475,343	\$ 265,568	\$ 649,313	\$ 2,796	\$ 61,036	\$ 159,435	\$ 1,531,271	\$ 38,610	\$ 215,609	\$ 1,785,490

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
CRESTWOOD MANOR - MODESTO

Provider NPI:
1508884487

OSHPD Facility Number:
206502207

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 400,109	\$ 400,109										
010	Housekeeping	55,719	3,051	\$ 58,770									
060	Laundry and Linen	43,475	8,526	1,262	\$ 53,263								
065	Dietary	373,463	69,734	10,322	0	\$ 453,519							
155	Social Services	2,411	1,746	258	0	0	\$ 4,415						
160	Activities	11,135	38,107	5,640	0	0	0	\$ 54,883					
165	Administration	N/A	24,106	3,568	0	0	0	0		\$ 27,674	\$ 27,674		
166	Medical Records	4,066	5,696	843	0	0	0	0		10,605		\$ 10,605	
170	Inservice Education - Nursing	0	3,703	548	0	0	0	0	\$ 4,251				
ANCILLARY SERVICES													
075	Patient Supplies	1,000	0	0	0	0	0	0	0	1,000	3	1	\$ 1,004
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	8,300	0	0	0	0	0	0	0	8,300	24	9	8,334
081	Respiratory Therapy	3,184	0	0	0	0	0	0	0	3,184	9	4	3,197
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology	2,100	0	0	0	0	0	0	0	2,100	6	2	2,109
085	Pharmacy	153,468	0	0	0	0	0	0	0	153,468	452	173	154,093
090	Laboratory	8,556	0	0	0	0	0	0	0	8,556	25	10	8,591
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,000	7,089	1,049	0	0	0	0	0	11,138	445	170	11,753
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	381,345	151,962	22,492	30,770	261,993	3,180	39,535	3,062	894,339	18,351	7,032	919,723 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		84,432	12,497	22,494	191,525	1,235	15,348	1,189	328,720	8,334	3,194	340,247 *
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	31	1,957	290	0	0	0	0	0	2,278	24	9	2,312
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,451,362	\$ 400,109	\$ 58,770	\$ 53,263	\$ 453,519	\$ 4,415	\$ 54,883	\$ 4,251	\$ 1,413,083	\$ 27,674	\$ 10,605	\$ 1,451,362

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CRESTWOOD MANOR - MODESTO

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

Provider NPI:
1508884487

OSHPD Facility Number:
206502207

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 530,104	92%							
	Property Tax (line 40)	46,673	8%	\$ 576,777						
005	Plant Operations and Maintenance			11,754	\$ 11,754					
010	Housekeeping			4,308	90	\$ 4,398				
060	Laundry and Linen			12,040	250	94	\$ 12,385			
065	Dietary			98,477	2,049	772	0	\$ 101,297		
155	Social Services			2,465	51	19	0	0	\$ 2,536	
160	Activities			53,814	1,119	422	0	0	0	\$ 55,356
165	Administration			34,042	708	267	0	0	0	0
166	Medical Records			8,043	167	63	0	0	0	0
170	Inservice Education - Nursing			5,230	109	41	0	0	0	0
ANCILLARY SERVICES										
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			10,011	208	79	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			214,596	4,464	1,683	7,155	58,519	1,827	39,875
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			119,233	2,480	935	5,230	42,779	709	15,480
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			2,764	58	22	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 576,777	100%	\$ 576,777	\$ 11,754	\$ 4,398	\$ 12,385	\$ 101,297	\$ 2,536	\$ 55,356

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
CRESTWOOD MANOR - MODESTO

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

Provider NPI:
1508884487

OSHPD Facility Number:
206502207

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 530,104	92%							
	Property Tax (line 40)	46,673	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 35,017	\$ 35,017				
166	Medical Records				8,274		\$ 8,274			
170	Inservice Education - Nursing			\$ 5,379						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	4	1	\$ 5	\$ 4	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	31	7	38	35	3
081	Respiratory Therapy			0	0	12	3	15	13	1
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	8	2	10	9	1
085	Pharmacy			0	0	571	135	706	649	57
090	Laboratory			0	0	32	8	39	36	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	10,298	563	133	10,993	10,104	890
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			3,875	331,994	23,221	5,487	360,702	331,513	29,188
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			1,504	188,351	10,545	2,492	201,388	185,092	16,296
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	2,843	31	7	2,881	2,648	233
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 576,777	100%	\$ 5,379	\$ 533,486	\$ 35,017	\$ 8,274	\$ 576,777	\$ 530,104	\$ 46,673

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
CRESTWOOD MANOR - MODESTO

Provider NPI:
1508884487

OSHPD Facility Number:
206502207

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 12% of Total	Quality Assur. Fees 33% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 5,712												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,319,831												
	Total Costs Allocable as Administration	1,325,543	53%											
167	DPH Licensing Fees	50,010	2%											
168	Professional Liability Insurance	297,225	12%											
169	Quality Assurance Fees	837,931	33%											
174	Caregiver Training	0	0%											
	Total	2,510,709	100%						\$ 2,510,709					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	267	\$ 141	\$ 5	\$ 32	\$ 89	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	8,300	0	8,300	2,216	1,170	44	262	739	0
081	Respiratory Therapy			0	0	3,184	0	3,184	850	449	17	101	284	0
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0
083	Speech Pathology			0	0	2,100	0	2,100	561	296	11	66	187	0
085	Pharmacy			0	0	153,468	0	153,468	40,968	21,629	816	4,850	13,673	0
090	Laboratory			0	0	8,556	0	8,556	2,284	1,206	45	270	762	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			118,362	11,354	11,138	10,298	151,152	40,350	21,303	804	4,777	13,467	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			4,077,821	932,745	894,339	331,994	6,236,900	1,664,940	879,014	33,163	197,100	555,662	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			1,731,145	584,036	328,720	188,351	2,832,252	756,070	399,171	15,060	89,506	252,333	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	3,135	2,278	2,843	8,257	2,204	1,164	44	261	736	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,510,709		\$ 5,927,328	\$ 1,531,271	\$ 1,413,083	\$ 533,486	\$ 9,405,168	\$ 2,510,709					
	Total Administrative Costs							\$ 2,510,709		\$ 1,325,543	\$ 50,010	\$ 297,225	\$ 837,931	\$ -
	Unit Cost Multiplier							0.26694992						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 254,219	\$ 38,279	\$ 43,291	\$ 335,789							
	TOTAL FACILITY COSTS							\$ 12,251,666						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
CRESTWOOD MANOR - MODESTO

Provider NPI:
1508884487

OSHPD Facility Number:
206502207

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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	944									
010	Housekeeping	346	346								
060	Laundry and Linen	967	967	967							
065	Dietary	7,909	7,909	7,909							
155	Social Services	198	198	198							
160	Activities	4,322	4,322	4,322							
165	Administration	2,734	2,734	2,734							
166	Medical Records	646	646	646							
170	Inservice Education - Nursing	420	420	420							
	ANCILLARY SERVICES										
075	Patient Supplies									1,000	1,000
077	Specialized Support Surfaces									0	0
080	Physical Therapy									8,300	8,300
081	Respiratory Therapy									3,184	3,184
082	Occupational Therapy									0	0
083	Speech Pathology									2,100	2,100
085	Pharmacy									153,468	153,468
090	Laboratory									8,556	8,556
095	Home Health Services									0	0
100	Other Ancillary Services	804	804	804						151,152	151,152
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,235	17,235	17,235	71,146	106,719	4,113,397	4,113,397	4,113,397	6,236,900	6,236,900
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care	9,576	9,576	9,576	52,010	78,015	1,596,910	1,596,910	1,596,910	2,832,252	2,832,252
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	222	222	222						8,257	8,257
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	46,323	45,379	45,033	123,156	184,734	5,710,307	5,710,307	5,710,307	9,405,168	9,405,168
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 95,845 0.016784562	\$ 384,159 0.067274667			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 161,859 3.56682607	\$ 475,343 10.55543983	\$ 265,568 2.15635642	\$ 649,313 3.51485380	\$ 2,796 0.00048968	\$ 61,036 0.01068882	\$ 159,435 0.02792063	\$ 38,610 0.00410522	\$ 215,609 0.02292452
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 400,109 8.81705194	\$ 58,770 1.30503631	\$ 53,263 0.43248449	\$ 453,519 2.45498174	\$ 4,415 0.00077319	\$ 54,883 0.00961116	\$ 4,251 0.00074449	\$ 27,674 0.00294240	\$ 10,605 0.00112756
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 576,777 12.45120135	\$ 11,754 0.25901704	\$ 4,398 0.09765584	\$ 12,385 0.10056525	\$ 101,297 0.54834236	\$ 2,536 0.00044410	\$ 55,356 0.00969399	\$ 5,379 0.00094204	\$ 35,017 0.00372314	\$ 8,274 0.00087972

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRESTWOOD MANOR - MODESTO

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

Provider NPI:
1508884487

OSHPD Facility Number:
206502207

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	\$ 116,954	\$ 0	\$ 116,954	(Sch 3)
005	.20-.39	Fringe Benefits	6200	44,905	0	44,905	(Sch 3)
005	.79	Agency Staff	6200	11,565	(11,565)	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	388,544	11,565	400,109	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 561,968	\$ 0	\$ 561,968	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 342,763	\$ 0	\$ 342,763	(Sch 3)
010	.20-.39	Fringe Benefits	6300	131,346	0	131,346	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	55,719	0	55,719	(Sch 4)
010		Housekeeping - Total	6300	\$ 529,828	\$ 0	\$ 529,828	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,976	0	2,976	(Sch 5)
025		Depreciation: Equipment	7140	123,870	0	123,870	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	59,409	0	59,409	(Sch 5)
035		Leases and Rentals	7200	24,691	0	24,691	(Sch 5)
040		Property Taxes	7300	46,673	0	46,673	(Sch 5)
045		Property Insurance	7400	5,712	0	5,712	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	319,158	0	319,158	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,674,285	\$ 0	\$ 1,674,285	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 182,085	\$ 0	\$ 182,085	(Sch 3)
060	.20-.39	Fringe Benefits	6400	69,827	0	69,827	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	43,475	0	43,475	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 295,387	\$ 0	\$ 295,387	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 388,761	\$ 0	\$ 388,761	(Sch 3)
065	.20-.39	Fringe Benefits	6500	148,859	0	148,859	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	373,463	0	373,463	(Sch 4)
065		Dietary - Total	6500	\$ 911,083	\$ 0	\$ 911,083	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	1,000	0	1,000	(Sch 4)
075		Patient Supplies - Total	8100	\$ 1,000	\$ 0	\$ 1,000	
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 MANOR - MODESTO

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

Provider NPI:
1508884487

OSHPD Facility Number:
206502207

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	8,300	0	8,300	(Sch 4)
080		Physical Therapy - Total	8200	\$ 8,300	\$ 0	\$ 8,300	
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	3,184	0	3,184	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 3,184	\$ 0	\$ 3,184	
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	2,100	0	2,100	(Sch 4)
083		Speech Pathology - Total	8280	\$ 2,100	\$ 0	\$ 2,100	
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	153,468	0	153,468	(Sch 4)
085		Pharmacy - Total	8300	\$ 153,468	\$ 0	\$ 153,468	
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	8,556	0	8,556	(Sch 4)
090		Laboratory - Total	8400	\$ 8,556	\$ 0	\$ 8,556	
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	\$ 85,582	\$ 0	\$ 85,582	(Sch 2)
100	.20-.39	Fringe Benefits	8900	32,780	0	32,780	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	3,000	0	3,000	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 121,362	\$ 0	\$ 121,362	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRESTWOOD MANOR - MODESTO

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

Provider NPI:
1508884487

OSHPD Facility Number:
206502207

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		\$ 297,970	\$ 0	\$ 297,970	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,698,344	\$ 0	\$ 2,698,344	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,033,708	0	1,033,708	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	381,345	0	381,345	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,113,397	\$ 0	\$ 4,113,397	
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	\$ 1,146,813	\$ 0	\$ 1,146,813	
115	.20-.39	Fringe Benefits	6130	439,392	0	439,392	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130	10,705	0	10,705	
115		Mentally Disordered Care - Total	6130	\$ 1,596,910	\$ 0	\$ 1,596,910	(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 MANOR - MODESTO

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

Provider NPI:
1508884487

OSHPD Facility Number:
206502207

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	31	0	31 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 31	\$ 0	\$ 31
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		\$ 5,710,338	\$ 0	\$ 5,710,338
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 69,351	\$ 0	\$ 69,351 (Sch 2)
155	.20-.39	Fringe Benefits	6600	26,494	0	26,494 (Sch 2)
155	.49	Agency Staff	6600	1,145	(1,145)	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,266	1,145	2,411 (Sch 4)
155		Social Services - Total	6600	\$ 98,256	\$ 0	\$ 98,256

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
CRESTWOOD MANOR - MODESTO

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

Provider NPI:
1508884487

OSHPD Facility Number:
206502207

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	\$ 277,735	\$ 0	\$ 277,735	(Sch 2)
160	.20-.39	Fringe Benefits	6700	106,424	0	106,424	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	11,135	0	11,135	(Sch 4)
160		Activities - Total	6700	\$ 395,294	\$ 0	\$ 395,294	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 292,458	\$ 0	\$ 292,458	(Sch 6)
165	.20-.39	Fringe Benefits	6900	112,037	0	112,037	(Sch 6)
165	.49	Agency Staff	6900	8,806	(8,806)	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	920,241	(4,905)	915,336	(Sch 6)
165		Administration - Total	6900	\$ 1,333,542	\$ (13,711)	\$ 1,319,831	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 149,233	\$ 0	\$ 149,233	(Sch 3)
166	.20-.39	Fringe Benefits	6900	57,253	0	57,253	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,066	0	4,066	(Sch 4)
166		Medical Records - Total	6900	\$ 210,552	\$ 0	\$ 210,552	
167		CDPH Licensing Fees	6900	\$ 50,010	\$ 0	\$ 50,010	(Sch 6)
168		Professional Liability Insurance	6900	\$ 297,225	\$ 0	\$ 297,225	(Sch 6)
169		Quality Assurance Fees	6900	\$ 837,931	\$ 0	\$ 837,931	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 111,294	\$ 0	\$ 111,294	(Sch 3)
170	.20-.39	Fringe Benefits	6800	42,210	0	42,210	(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	\$ 153,504	\$ 0	\$ 153,504	
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		\$ 3,376,314	\$ (13,711)	\$ 3,362,603	
200		Total		\$ 12,265,377	\$ (13,711)	\$ 12,251,666	

210 0.24 Total Facility Group Health Insurance * 6900 \$ 624614

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

Provider Name							Fiscal Period			Provider NPI		Adjustments
CRESTWOOD MANOR - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1508884487		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$624,614	\$624,614		

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CRESTWOOD MANOR - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1508884487		6	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10.5	005	3	8A-1	005	3	Plant Operations and Maintenance - Agency Staff	\$11,565	(\$11,565)	\$0	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	388,544	11,565	400,109	
							The reclassify consultant and professional services expenses for proper allocation of costs. 42 CFR 413.24 / CMS Pub. 15-1, Section 2302.8 CCR, Title 22, Section 52502				
3	10.5	155	3	8A-1	155	3	Social Services - Agency Staff	\$1,145	(\$1,145)	\$0	
	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor	1,266	1,145	2,411	
							The reclassify consultant and professional services expenses for proper allocation of costs. 42 CFR 413.24 / CMS Pub. 15-1, Section 2302.8 CCR, Title 22, Section 52502				
4	10.5	165	3	8A-1	165	3	Administration - Agency Staff	\$8,806	(\$8,806)	\$0	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	920,241	8,806	929,047 *	
							The reclassify consultant and professional services expenses for proper allocation of costs. 42 CFR 413.24 / CMS Pub. 15-1, Section 2302.8 CCR, Title 22, Section 52502				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
CRESTWOOD MANOR - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1508884487		6	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
5	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	*	\$929,047	(\$13,711)	\$915,336

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
CRESTWOOD MANOR - MODESTO							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1508884487		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
6	4.1	5	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	32,873	(4,022)	28,851	