

**REPORT
ON THE
RATE SETTING AUDIT**

**COURTYARD CARE CENTER – SIGNAL HILL
SIGNAL HILL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1942285440**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: Rita Lopez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: June 7, 2013

Spencer Olsen, Treasurer
North American Health Care, Inc.
3 Monarch Bay Plaza, Suite 203
Dana Point, CA 92629

COURTYARD CARE CENTER – SIGNAL HILL
NATIONAL PROVIDER IDENTIFIER (NPI) 1942285440
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 and patient days, 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.

Spencer Olsen
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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—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
COURTYARD CARE CENTER - SIGNAL HILL

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

Provider NPI:
1942285440

OSHPD Facility No.:
206190751

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 46,907	\$ 46,907		
160	Activities	83,826		\$ 83,826	
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	257,791	0	0	257,791
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	339,445	0	0	339,445
083	Speech Pathology	37,482	0	0	37,482
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,557,367	46,907	83,826	1,688,100 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,322,818	\$ 46,907	\$ 83,826	\$ 2,322,818

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COURTYARD CARE CENTER - SIGNAL HILL

Provider NPI:
1942285440

OSHPD Facility Number:
206190751

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 71,684	\$ 71,684										
010	Housekeeping	67,403	2,113	\$ 69,516									
060	Laundry and Linen	58,260	2,695	2,693	\$ 63,648								
065	Dietary	174,180	4,535	4,531	0	\$ 183,247							
155	Social Services	N/A	1,941	1,939	0	0	\$ 3,879						
160	Activities	N/A	2,803	2,801	0	0	0	\$ 5,604					
165	Administration	N/A	1,581	1,580	0	0	0	0		\$ 3,161	\$ 3,161		
166	Medical Records	74,512	2,113	2,111	0	0	0	0		78,736		\$ 78,736	
170	Inservice Education - Nursing	91,177	1,344	1,343	0	0	0	0	\$ 93,864				
ANCILLARY SERVICES													
075	Patient Supplies		582	582	0	0	0	0	0	1,164	32	786	\$ 1,982
077	Specialized Support Surfaces		352	352	0	0	0	0	0	704	2	57	763
080	Physical Therapy		1,366	1,364	0	0	0	0	0	2,730	228	5,667	8,625
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		1,366	1,364	0	0	0	0	0	2,730	302	7,515	10,547
083	Speech Pathology		1,366	1,364	0	0	0	0	0	2,730	48	1,184	3,962
085	Pharmacy		93	93	0	0	0	0	0	187	176	4,392	4,755
090	Laboratory		0	0	0	0	0	0	0	0	32	803	835
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	75	1,869	1,944
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		46,745	46,708	63,648	183,247	3,879	5,604	93,864	443,694	2,262	56,350	502,307 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		690	689	0	0	0	0	0	1,379	5	113	1,497
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 537,216	\$ 71,684	\$ 69,516	\$ 63,648	\$ 183,247	\$ 3,879	\$ 5,604	\$ 93,864	\$ 455,319	\$ 3,161	\$ 78,736	\$ 537,216

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COURTYARD CARE CENTER - SIGNAL HILL

Provider NPI:
1942285440

OSHPD Facility Number:
206190751

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	\$ 104,164	\$ 104,164										
010	Housekeeping	17,951	3,070	\$ 21,021									
060	Laundry and Linen	9,964	3,916	814	\$ 14,695								
065	Dietary	151,330	6,590	1,370	0	\$ 159,290							
155	Social Services	409	2,820	586	0	0	\$ 3,815						
160	Activities	5,691	4,073	847	0	0	0	\$ 10,611					
165	Administration	N/A	2,298	478	0	0	0	0		\$ 2,775	\$ 2,775		
166	Medical Records	9,267	3,070	638	0	0	0	0		12,976		\$ 12,976	
170	Inservice Education - Nursing	0	1,953	406	0	0	0	0	\$ 2,359				
ANCILLARY SERVICES													
075	Patient Supplies	34,632	846	176	0	0	0	0	0	35,654	28	130	\$ 35,811
077	Specialized Support Surfaces	0	512	106	0	0	0	0	0	618	2	9	630
080	Physical Therapy	14,689	1,984	413	0	0	0	0	0	17,086	200	934	18,220
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	25,468	1,984	413	0	0	0	0	0	27,865	265	1,238	29,368
083	Speech Pathology	10,754	1,984	413	0	0	0	0	0	13,151	42	195	13,388
085	Pharmacy	218,967	136	28	0	0	0	0	0	219,131	155	724	220,010
090	Laboratory	40,161	0	0	0	0	0	0	0	40,161	28	132	40,322
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	93,509	0	0	0	0	0	0	0	93,509	66	308	93,883
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	155,239	67,925	14,124	14,695	159,290	3,815	10,611	2,359	428,058	1,986	9,287	439,331 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	80	1,003	208	0	0	0	0	0	1,291	4	19	1,314
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 892,275	\$ 104,164	\$ 21,021	\$ 14,695	\$ 159,290	\$ 3,815	\$ 10,611	\$ 2,359	\$ 876,524	\$ 2,775	\$ 12,976	\$ 892,275

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COURTYARD CARE CENTER - SIGNAL HILL

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

Provider NPI:
1942285440

OSHPD Facility Number:
206190751

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)	\$ 266,756	89%							
	Property Tax (line 40)	33,294	11%	\$ 300,050						
005	Plant Operations and Maintenance			4,358	\$ 4,358					
010	Housekeeping			8,716	128	\$ 8,844				
060	Laundry and Linen			11,117	164	343	\$ 11,624			
065	Dietary			18,707	276	577	0	\$ 19,559		
155	Social Services			8,004	118	247	0	0	\$ 8,369	
160	Activities			11,562	170	356	0	0	0	\$ 12,089
165	Administration			6,522	96	201	0	0	0	0
166	Medical Records			8,716	128	269	0	0	0	0
170	Inservice Education - Nursing			5,544	82	171	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			2,401	35	74	0	0	0	0
077	Specialized Support Surfaces			1,453	21	45	0	0	0	0
080	Physical Therapy			5,633	83	174	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,633	83	174	0	0	0	0
083	Speech Pathology			5,633	83	174	0	0	0	0
085	Pharmacy			385	6	12	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			192,819	2,842	5,943	11,624	19,559	8,369	12,089
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,846	42	88	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 300,050	100%	\$ 300,050	\$ 4,358	\$ 8,844	\$ 11,624	\$ 19,559	\$ 8,369	\$ 12,089

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COURTYARD CARE CENTER - SIGNAL HILL

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

Provider NPI:
1942285440

OSHPD Facility Number:
206190751

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 89% Of Total	Property Tax 11% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 266,756	89%							
	Property Tax (line 40)	33,294	11%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 6,819	\$ 6,819				
166	Medical Records				9,113		\$ 9,113			
170	Inservice Education - Nursing			\$ 5,796						
	ANCILLARY SERVICES									
075	Patient Supplies			0	2,511	68	91	\$ 2,670	\$ 2,374	\$ 296
077	Specialized Support Surfaces			0	1,519	5	7	1,530	1,361	170
080	Physical Therapy			0	5,889	491	656	7,036	6,255	781
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	5,889	651	870	7,410	6,588	822
083	Speech Pathology			0	5,889	103	137	6,129	5,449	680
085	Pharmacy			0	403	380	508	1,292	1,148	143
090	Laboratory			0	0	70	93	162	144	18
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	162	216	378	336	42
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			5,796	259,041	4,880	6,522	270,444	240,435	30,009
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,976	10	13	2,999	2,666	333
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 300,050	100%	\$ 5,796	\$ 284,118	\$ 6,819	\$ 9,113	\$ 300,050	\$ 266,756	\$ 33,294

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COURTYARD CARE CENTER - SIGNAL HILL

Provider NPI:
1942285440

OSHPD Facility Number:
206190751

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. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 4% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,724												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	750,586												
	Total Costs Allocable as Administration	757,310	70%											
167	CDPH Licensing Fees	14,922	1%											
168	Professional Liability Insurance	38,447	4%											
169	Quality Assurance Fees	272,809	25%											
174	Caregiver Training	0	0%											
	Total	1,083,488	100%						\$ 1,083,488					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,164	\$ 35,654	\$ 2,511	\$ 39,328	10,819	\$ 7,562	\$ 149	\$ 384	\$ 2,724	\$ -
077	Specialized Support Surfaces			0	704	618	1,519	2,841	782	546	11	28	197	0
080	Physical Therapy			257,791	2,730	17,086	5,889	283,496	77,985	54,508	1,074	2,767	19,636	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			339,445	2,730	27,865	5,889	375,929	103,411	72,280	1,424	3,670	26,038	0
083	Speech Pathology			37,482	2,730	13,151	5,889	59,252	16,299	11,392	224	578	4,104	0
085	Pharmacy			0	187	219,131	403	219,721	60,441	42,246	832	2,145	15,218	0
090	Laboratory			0	0	40,161	0	40,161	11,048	7,722	152	392	2,782	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	93,509	0	93,509	25,723	17,979	354	913	6,477	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,688,100	443,694	428,058	259,041	2,818,894	775,428	541,990	10,679	27,516	195,243	0*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,379	1,291	2,976	5,646	1,553	1,086	21	55	391	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,083,488		\$ 2,322,818	\$ 455,319	\$ 876,524	\$ 284,118	\$ 3,938,778	\$ 1,083,488					
	Total Administrative Costs							\$ 1,083,488		\$ 757,310	\$ 14,922	\$ 38,447	\$ 272,809	\$ -
	Unit Cost Multiplier							0.27508227						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 81,897	\$ 15,751	\$ 15,932	\$ 113,581							
	TOTAL FACILITY COSTS							\$ 5,135,847						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COURTYARD CARE CENTER - SIGNAL HILL

Provider NPI:
1942285440

OSHPD Facility Number:
206190751

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 Svcs (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	147									
010	Housekeeping	294	294								
060	Laundry and Linen	375	375	375							
065	Dietary	631	631	631							
155	Social Services	270	270	270							
160	Activities	390	390	390							
165	Administration	220	220	220							
166	Medical Records	294	294	294							
170	Inservice Education - Nursing	187	187	187							
	ANCILLARY SERVICES										
075	Patient Supplies	81	81	81						39,328	39,328
077	Specialized Support Surfaces	49	49	49						2,841	2,841
080	Physical Therapy	190	190	190						283,496	283,496
081	Respiratory Therapy									0	0
082	Occupational Therapy	190	190	190						375,929	375,929
083	Speech Pathology	190	190	190						59,252	59,252
085	Pharmacy	13	13	13						219,721	219,721
090	Laboratory									40,161	40,161
095	Home Health Services									0	0
100	Other Ancillary Services									93,509	93,509
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	6,504	6,504	6,504	75,954	59,564	1,712,606	1,712,606	1,712,606	2,818,894	2,818,894
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	96	96	96						5,646	5,646
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,121	9,974	9,680	75,954	59,564	1,712,606	1,712,606	1,712,606	3,938,778	3,938,778
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 46,907 0.027389254	\$ 83,826 0.048946459			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 71,684 7.18708643	\$ 69,516 7.18140531	\$ 63,648 0.83798331	\$ 183,247 3.07646428	\$ 3,879 0.00226526	\$ 5,604 0.00327204	\$ 93,864 0.05480765	\$ 3,161 0.00080255	\$ 78,736 0.01999004
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 104,164 10.44355324	\$ 21,021 2.17163271	\$ 14,695 0.19346835	\$ 159,290 2.67426940	\$ 3,815 0.00222766	\$ 10,611 0.00619578	\$ 2,359 0.00137746	\$ 2,775 0.00070462	\$ 12,976 0.00329439
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 300,050 29.64628001	\$ 4,358 0.43693635	\$ 8,844 0.91368446	\$ 11,624 0.15303786	\$ 19,559 0.32837023	\$ 8,369 0.00488680	\$ 12,089 0.00705871	\$ 5,796 0.00338456	\$ 6,819 0.00173133	\$ 9,113 0.00231368

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COURTYARD CARE CENTER - SIGNAL HILL

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

Provider NPI:
1942285440

OSHPD Facility Number:
206190751

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	\$ 60,954	\$ 0	\$ 60,954	(Sch 3)
005	.20-.39	Fringe Benefits	6200	10,730	0	10,730	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	104,164	0	104,164	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 175,848	\$ 0	\$ 175,848	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 55,709	\$ 0	\$ 55,709	(Sch 3)
010	.20-.39	Fringe Benefits	6300	11,694	0	11,694	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,951	0	17,951	(Sch 4)
010		Housekeeping - Total	6300	\$ 85,354	\$ 0	\$ 85,354	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	37,238	0	37,238	(Sch 5)
025		Depreciation: Equipment	7140	37,631	0	37,631	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	191,748	0	191,748	(Sch 5)
040		Property Taxes	7300	33,294	0	33,294	(Sch 5)
045		Property Insurance	7400	6,724	0	6,724	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	139	0	139	(Sch 6)
055		Interest - Other	7600	\$ 0	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 567,976	\$ 0	\$ 567,976	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 48,040	\$ 0	\$ 48,040	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,220	0	10,220	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	9,964	0	9,964	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 68,224	\$ 0	\$ 68,224	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 145,242	\$ 0	\$ 145,242	(Sch 3)
065	.20-.39	Fringe Benefits	6500	28,938	0	28,938	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	151,330	0	151,330	(Sch 4)
065		Dietary - Total	6500	\$ 325,510	\$ 0	\$ 325,510	
070		Provision for Bad Debts	7700	\$ 0	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 0	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	34,632	0	34,632	(Sch 4)
075		Patient Supplies - Total	8100	\$ 34,632	\$ 0	\$ 34,632	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$ 0	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COURTYARD CARE CENTER - SIGNAL HILL

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

Provider NPI:
1942285440

OSHPD Facility Number:
206190751

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	\$ 215,917	\$ 0	\$ 215,917	(Sch 2)
080	.20-.39	Fringe Benefits	8200	41,874	0	41,874	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	14,689	0	14,689	(Sch 4)
080		Physical Therapy - Total	8200	\$ 272,480	\$ 0	\$ 272,480	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$ 0	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 305,356	\$ 0	\$ 305,356	(Sch 2)
082	.20-.39	Fringe Benefits	8250	34,089	0	34,089	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	25,468	0	25,468	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 364,913	\$ 0	\$ 364,913	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 35,779	\$ 0	\$ 35,779	(Sch 2)
083	.20-.39	Fringe Benefits	8280	1,703	0	1,703	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	10,754	0	10,754	(Sch 4)
083		Speech Pathology - Total	8280	\$ 48,236	\$ 0	\$ 48,236	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$ 0	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	218,967	0	218,967	(Sch 4)
085		Pharmacy - Total	8300	\$ 218,967	\$ 0	\$ 218,967	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$ 0	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	40,161	0	40,161	(Sch 4)
090		Laboratory - Total	8400	\$ 40,161	\$ 0	\$ 40,161	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$ 0	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	93,509	0	93,509	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 93,509	\$ 0	\$ 93,509	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COURTYARD CARE CENTER - SIGNAL HILL

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

Provider NPI:
1942285440

OSHPD Facility Number:
206190751

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	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	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	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,072,898	\$ 0	\$ 1,072,898	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,286,447	\$ 0	\$ 1,286,447	(Sch 2)
105	.20-.39	Fringe Benefits	6110	270,920	0	270,920	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	155,239	0	155,239	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,712,606	\$ 0	\$ 1,712,606	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$ 0	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	\$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	\$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	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	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COURTYARD CARE CENTER - SIGNAL HILL

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

Provider NPI:
1942285440

OSHPD Facility Number:
206190751

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	\$ 0
128	.20-.39	Fringe Benefits	6170	0	0	0
128	.49	Agency Staff	6170	0	0	0
128	.40-.99	Other - Nonlabor	6170	0	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	\$ 0
130	.20-.39	Fringe Benefits	6180	0	0	0
130	.49	Agency Staff	6180	0	0	0
130	.40-.99	Other - Nonlabor	6180	0	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	\$ 0
135	.20-.39	Fringe Benefits	6190	0	0	0
135	.49	Agency Staff	6190	0	0	0
135	.40-.99	Other - Nonlabor	6190	0	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	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
139	.49	Agency Staff	9100	0	0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$ 0	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900	0	0	0 (Sch 2)
140	.49	Agency Staff	8900	0	0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	80	0	80 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 80	\$ 0	\$ 80
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$ 0	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100	0	0	0 (Sch 2)
145	.49	Agency Staff	9100	0	0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100	0	0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,712,686	\$ 0	\$ 1,712,686
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 33,355	\$ 0	\$ 33,355 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,552	0	13,552 (Sch 2)
155	.49	Agency Staff	6600	0	0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	409	0	409 (Sch 4)
155		Social Services - Total	6600	\$ 47,316	\$ 0	\$ 47,316

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COURTYARD CARE CENTER - SIGNAL HILL

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

Provider NPI:
1942285440

OSHPD Facility Number:
206190751

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	\$ 62,020	\$ 0	\$ 62,020	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,806	0	21,806	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,691	0	5,691	(Sch 4)
160		Activities - Total	6700	\$ 89,517	\$ 0	\$ 89,517	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 307,751	\$ 0	\$ 307,751	(Sch 6)
165	.20-.39	Fringe Benefits	6900	71,235	0	71,235	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	378,929	(7,329)	371,600	(Sch 6)
165		Administration - Total	6900	\$ 757,915	\$ (7,329)	\$ 750,586	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 63,078	\$ 0	\$ 63,078	(Sch 3)
166	.20-.39	Fringe Benefits	6900	11,434	0	11,434	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,267	0	9,267	(Sch 4)
166		Medical Records - Total	6900	\$ 83,779	\$ 0	\$ 83,779	
167		CDPH Licensing Fees	6900	\$ 14,922	\$ 0	\$ 14,922	(Sch 6)
168		Professional Liability Insurance	6900	\$ 38,447	\$ 0	\$ 38,447	(Sch 6)
169		Quality Assurance Fees	6900	\$ 272,809	\$ 0	\$ 272,809	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 73,119	\$ 0	\$ 73,119	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,058	0	18,058	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 91,177	\$ 0	\$ 91,177	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 0	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,395,882	\$ (7,329)	\$ 1,388,553	
200		Total		\$ 5,143,176	\$ (7,329)	\$ 5,135,847	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 74,765	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period	Provider NPI		Adjustments
COURTYARD CARE CENTER - SIGNAL HILL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1942285440		3
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	10.5	N/A	2	8	210	N/A	Facility Group Health Insurance To identify Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304	\$0	\$74,765	\$74,765

Provider Name							Fiscal Period	Provider NPI	Adjustments	
COURTYARD CARE CENTER - SIGNAL HILL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1942285440	3	
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 COST</u>										
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust home office costs to agree with the filed North American Healthl Care, Inc. Home Office Cost Report for fiscal period endec December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$378,929	(\$7,329)	\$371,600

Provider Name							Fiscal Period			Provider NPI		Adjustments
COURTYARD CARE CENTER - SIGNAL HILL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1942285440		3
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 MEDI-CAL SETTLEMENT DATA</u>												
3	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 01, 2011 through October 16, 2012 Report Date: October 17, 2012 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	10,384	(63)	10,321		