

**REPORT  
ON THE  
RATE SETTING AUDIT**

**COURTYARD CARE CENTER  
SAN JOSE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1073633020**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Kelly Ostrom  
Auditors: Ahsan Hafeez and Janice Varrone**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 27, 2013

Walter Turpin  
District Reimbursement Manager  
Sava Senior Care Administrative Services, LLC  
5300 West Sam Houston Parkway North, Suite 100  
Houston, TX 77041

COURTYARD CARE CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1073633020  
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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.

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

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—  
Sacramento (916) 650-6994.

**Original Signed By**

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

Certified

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

Provider Name:  
Courtyard Care Center

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

Provider NPI:  
1073633020

OSHPD Facility No.:  
206430833

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	\$ 2,742,408	\$ 113.34
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 754,912	\$ 31.20
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 412,961	\$ 17.07
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 620,150	\$ 25.63
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 50,970	\$ 2.11
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,395	\$ 0.80
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 4,843	\$ 0.20
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 282,793	\$ 11.69
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 725,110	\$ 29.97
11	Cost of Routine Service/Audited Total Costs	\$ 5,643,955.00	\$ 5,613,543	\$ 232.00
12	Total Patient Days (Adj )	24,196	24,196	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 233.26	\$ 232.00	
14	Overpayments (Adj )	\$	\$ 0	
15	Medi-Cal Days (Adj 2 )	18,896	18,229	
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:**  
Courtyard Care Center

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

**Provider NPI:**  
1073633020

**OSHPD Facility No.:**  
206430833

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:**  
Courtyard Care Center

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

**Provider NPI:**  
1073633020

**OSHPD Facility No.:**  
206430833

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 64,576	\$ 64,576		
160	Activities	65,738		\$ 65,738	
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	214,756	0	0	214,756
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	133,018	0	0	133,018
083	Speech Pathology	25,370	0	0	25,370
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	2,612,094	64,576	65,738	2,742,408 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,115,552</b>	<b>\$ 64,576</b>	<b>\$ 65,738</b>	<b>\$ 3,115,552</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
Courtyard Care Center

Provider NPI:  
1073633020

OSHPD Facility Number:  
206430833

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 1,753	\$ 1,753										
010	Housekeeping	194,477	53	\$ 194,530									
060	Laundry and Linen	74,639	56	6,452	\$ 81,147								
065	Dietary	310,865	346	39,607	0	\$ 350,818							
155	Social Services	N/A	11	1,312	0	0	\$ 1,323						
160	Activities	N/A	28	3,241	0	0	0	\$ 3,270					
165	Administration	N/A	49	5,588	0	0	0	0		\$ 5,636	\$ 5,636		
166	Medical Records	70,010	7	818	0	0	0	0		70,835		\$ 70,835	
170	Inservice Education - Nursing	123,413	0	0	0	0	0	0	\$ 123,413				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		37	4,229	0	0	0	0	0	4,266	75	937	\$ 5,278
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	28	355	383
080	Physical Therapy		14	1,652	0	0	0	0	0	1,666	310	3,892	5,867
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		14	1,652	0	0	0	0	0	1,666	160	2,014	3,840
083	Speech Pathology		14	1,652	0	0	0	0	0	1,666	43	540	2,249
085	Pharmacy		0	0	0	0	0	0	0	0	121	1,524	1,645
090	Laboratory		0	0	0	0	0	0	0	0	11	134	145
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	45	571	617
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		1,120	128,143	81,147	350,818	1,323	3,270	123,413	689,234	4,841	60,837	754,912 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	1	18	20
145	Other Nonreimbursable		2	185	0	0	0	0	0	187	1	14	202
	<b>TOTAL</b>	<b>\$ 775,157</b>	<b>\$ 1,753</b>	<b>\$ 194,530</b>	<b>\$ 81,147</b>	<b>\$ 350,818</b>	<b>\$ 1,323</b>	<b>\$ 3,270</b>	<b>\$ 123,413</b>	<b>\$ 698,685</b>	<b>\$ 5,636</b>	<b>\$ 70,835</b>	<b>\$ 775,157</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
Courtyard Care Center

Provider NPI:  
1073633020

OSHPD Facility Number:  
206430833

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	\$ 158,611	\$ 158,611										
010	Housekeeping	17,418	4,808	\$ 22,226									
060	Laundry and Linen	14,046	5,101	737	\$ 19,884								
065	Dietary	139,325	31,315	4,525	0	\$ 175,165							
155	Social Services	3,236	1,037	150	0	0	\$ 4,423						
160	Activities	8,434	2,563	370	0	0	0	\$ 11,367					
165	Administration	N/A	4,418	638	0	0	0	0		\$ 5,056	\$ 5,056		
166	Medical Records	3,851	647	93	0	0	0	0		4,591		\$ 4,591	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	45,614	3,344	483	0	0	0	0	0	49,441	67	61	\$ 49,569
077	Specialized Support Surfaces	26,197	0	0	0	0	0	0	0	26,197	25	23	26,245
080	Physical Therapy	63,122	1,306	189	0	0	0	0	0	64,616	278	252	65,147
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	6,347	1,306	189	0	0	0	0	0	7,841	144	131	8,116
083	Speech Pathology	5,266	1,306	189	0	0	0	0	0	6,760	39	35	6,834
085	Pharmacy	112,384	0	0	0	0	0	0	0	112,384	109	99	112,592
090	Laboratory	9,895	0	0	0	0	0	0	0	9,895	10	9	9,913
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	42,148	0	0	0	0	0	0	0	42,148	41	37	42,226
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	77,880	101,315	14,641	19,884	175,165	4,423	11,367	0	404,675	4,342	3,943	412,961 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,334	0	0	0	0	0	0	0	1,334	1	1	1,336
145	Other Nonreimbursable	0	146	21	0	0	0	0	0	168	1	1	170
	<b>TOTAL</b>	<b>\$ 735,108</b>	<b>\$ 158,611</b>	<b>\$ 22,226</b>	<b>\$ 19,884</b>	<b>\$ 175,165</b>	<b>\$ 4,423</b>	<b>\$ 11,367</b>	<b>\$ -</b>	<b>\$ 725,461</b>	<b>\$ 5,056</b>	<b>\$ 4,591</b>	<b>\$ 735,108</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
Courtyard Care Center

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

Provider NPI:  
1073633020

OSHPD Facility Number:  
206430833

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)	\$ 654,727	92%							
	Property Tax (line 40)	53,812	8%	\$ 708,539						
005	Plant Operations and Maintenance			18,322	\$ 18,322					
010	Housekeeping			20,924	555	\$ 21,479				
060	Laundry and Linen			22,198	589	712	\$ 23,500			
065	Dietary			136,270	3,617	4,373	0	\$ 144,260		
155	Social Services			4,514	120	145	0	0	\$ 4,779	
160	Activities			11,152	296	358	0	0	0	\$ 11,806
165	Administration			19,224	510	617	0	0	0	0
166	Medical Records			2,815	75	90	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			14,551	386	467	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			5,682	151	182	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,682	151	182	0	0	0	0
083	Speech Pathology			5,682	151	182	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			440,885	11,703	14,149	23,500	144,260	4,779	11,806
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			637	17	20	0	0	0	0
	<b>TOTAL</b>	<b>\$ 708,539</b>	<b>100%</b>	<b>\$ 708,539</b>	<b>\$ 18,322</b>	<b>\$ 21,479</b>	<b>\$ 23,500</b>	<b>\$ 144,260</b>	<b>\$ 4,779</b>	<b>\$ 11,806</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
Courtyard Care Center

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

Provider NPI:  
1073633020

OSHPD Facility Number:  
206430833

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
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 654,727	92%							
	Property Tax (line 40)	53,812	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 20,352	\$ 20,352				
166	Medical Records				2,980		\$ 2,980			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	15,404	269	39	\$ 15,713	\$ 14,519	\$ 1,193
077	Specialized Support Surfaces			0	0	102	15	117	108	9
080	Physical Therapy			0	6,016	1,118	164	7,297	6,743	554
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	6,016	579	85	6,679	6,172	507
083	Speech Pathology			0	6,016	155	23	6,193	5,723	470
085	Pharmacy			0	0	438	64	502	464	38
090	Laboratory			0	0	39	6	44	41	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	164	24	188	174	14
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			0	651,082	17,479	2,559	671,120	620,150	50,970
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	5	1	6	6	0
145	Other Nonreimbursable			0	675	4	1	679	628	52
	<b>TOTAL</b>	\$ 708,539	100%	\$ -	\$ 685,208	\$ 20,352	\$ 2,980	\$ 708,539	\$ 654,727	\$ 53,812

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
Courtyard Care Center

Provider NPI:  
1073633020

OSHPD Facility Number:  
206430833

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 2% of Total	Professional Liability Ins. 0% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 5,616												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	838,666												
	Total Costs Allocable as Administration	844,282	70%											
167	CDPH Licensing Fees	22,583	2%											
168	Professional Liability Insurance	5,639	0%											
169	Quality Assurance Fees	329,270	27%											
174	Caregiver Training	0	0%											
	Total	1,201,774	100%						\$ 1,201,774					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 4,266	\$ 49,441	\$ 15,404	\$ 69,111	15,896	\$ 11,168	\$ 299	\$ 75	\$ 4,355	\$ -
077	Specialized Support Surfaces			0	0	26,197	0	26,197	6,026	4,233	113	28	1,651	0
080	Physical Therapy			214,756	1,666	64,616	6,016	287,054	66,025	46,384	1,241	310	18,090	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			133,018	1,666	7,841	6,016	148,541	34,166	24,002	642	160	9,361	0
083	Speech Pathology			25,370	1,666	6,760	6,016	39,812	9,157	6,433	172	43	2,509	0
085	Pharmacy			0	0	112,384	0	112,384	25,849	18,160	486	121	7,082	0
090	Laboratory			0	0	9,895	0	9,895	2,276	1,599	43	11	624	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	42,148	0	42,148	9,694	6,811	182	45	2,656	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			2,742,408	689,234	404,675	651,082	4,487,400	1,032,141	725,110	19,395	4,843	282,793	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1,334	0	1,334	307	216	6	1	84	0
145	Other Nonreimbursable			0	187	168	675	1,029	237	166	4	1	65	0
	<b>SUBTOTAL</b>	\$ 1,201,774		\$ 3,115,552	\$ 698,685	\$ 725,461	\$ 685,208	\$ 5,224,906	\$ 1,201,774					
	Total Administrative Costs							\$ 1,201,774		\$ 844,282	\$ 22,583	\$ 5,639	\$ 329,270	\$ -
	Unit Cost Multiplier							0.23000874						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 76,472	\$ 9,647	\$ 23,331	\$ 109,450							
	<b>TOTAL FACILITY COSTS</b>							\$ 6,536,130						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
Courtyard Care Center

Provider NPI:  
1073633020

OSHPD Facility Number:  
206430833

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)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	345									
010	Housekeeping	394	394								
060	Laundry and Linen	418	418	418							
065	Dietary	2,566	2,566	2,566							
155	Social Services	85	85	85							
160	Activities	210	210	210							
165	Administration	362	362	362							
166	Medical Records	53	53	53							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	274	274	274						69,111	69,111
077	Specialized Support Surfaces									26,197	26,197
080	Physical Therapy	107	107	107						287,054	287,054
081	Respiratory Therapy									0	0
082	Occupational Therapy	107	107	107						148,541	148,541
083	Speech Pathology	107	107	107						39,812	39,812
085	Pharmacy									112,384	112,384
090	Laboratory									9,895	9,895
095	Home Health Services									0	0
100	Other Ancillary Services									42,148	42,148
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	8,302	8,302	8,302	241,960	72,588	2,689,974	2,689,974	2,689,974	4,487,400	4,487,400
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									1,334	1,334
145	Other Nonreimbursable	12	12	12						1,029	1,029
	<b>TOTAL STATISTICS</b>	13,342	12,997	12,603	241,960	72,588	2,689,974	2,689,974	2,689,974	5,224,906	5,224,906
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						\$ 64,576 0.02400618	\$ 65,738 0.024438154			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		\$ 1,753 0.13487728	\$ 194,530 15.43522508	\$ 81,147 0.33537487	\$ 350,818 4.83300108	\$ 1,323 0.00049200	\$ 3,270 0.00121552	\$ 123,413 0.04587888	\$ 5,636 0.00107875	\$ 70,835 0.01355722
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		\$ 158,611 12.20366238	\$ 22,226 1.76356764	\$ 19,884 0.08218012	\$ 175,165 2.41313870	\$ 4,423 0.00164433	\$ 11,367 0.00422574	\$ - 0.00000000	\$ 5,056 0.00096770	\$ 4,591 0.00087873
	<b>TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	\$ 708,539 53.10590616	\$ 18,322 1.40967436	\$ 21,479 1.70428777	\$ 23,500 0.09712310	\$ 144,260 1.98738334	\$ 4,779 0.00177648	\$ 11,806 0.00438895	\$ - 0.00000000	\$ 20,352 0.00389511	\$ 2,980 0.00057028

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
 Courtyard Care Center

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

Provider NPI:  
 1073633020

OSHPD Facility Number:  
 206430833

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	\$ 1,560	\$ 0	\$ 1,560	(Sch 3)
005	.20-.39	Fringe Benefits	6200	193	0	193	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	158,611	0	158,611	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 160,364	\$ 0	\$ 160,364	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 129,020	\$ 0	\$ 129,020	(Sch 3)
010	.20-.39	Fringe Benefits	6300	38,620	0	38,620	(Sch 3)
010	.79	Agency Staff	6300	26,837	0	26,837	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,418	0	17,418	(Sch 4)
010		Housekeeping - Total	6300	\$ 211,895	\$ 0	\$ 211,895	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	35,166	0	35,166	(Sch 5)
025		Depreciation: Equipment	7140	18,789	0	18,789	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	600,772	0	600,772	(Sch 5)
040		Property Taxes	7300	53,812	0	53,812	(Sch 5)
045		Property Insurance	7400	5,616	0	5,616	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,086,414	\$ 0	\$ 1,086,414	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 45,498	\$ 0	\$ 45,498	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,249	0	11,249	(Sch 3)
060	.79	Agency Staff	6400	17,892	0	17,892	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,046	0	14,046	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 88,685	\$ 0	\$ 88,685	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 237,501	\$ 0	\$ 237,501	(Sch 3)
065	.20-.39	Fringe Benefits	6500	73,364	0	73,364	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	139,325	0	139,325	(Sch 4)
065		Dietary - Total	6500	\$ 450,190	\$ 0	\$ 450,190	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	45,614	0	45,614	(Sch 4)
075		Patient Supplies - Total	8100	\$ 45,614	\$ 0	\$ 45,614	
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	26,197	0	26,197	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 26,197	\$ 0	\$ 26,197	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
 Courtyard Care Center

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

Provider NPI:  
 1073633020

OSHPD Facility Number:  
 206430833

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	\$ 175,546	\$ 0	\$ 175,546	(Sch 2)
080	.20-.39	Fringe Benefits	8200	39,210	0	39,210	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	63,122	0	63,122	(Sch 4)
080		Physical Therapy - Total	8200	\$ 277,878	\$ 0	\$ 277,878	
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	\$ 107,431	\$ 0	\$ 107,431	(Sch 2)
082	.20-.39	Fringe Benefits	8250	25,587	0	25,587	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	6,347	0	6,347	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 139,365	\$ 0	\$ 139,365	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 21,526	\$ 0	\$ 21,526	(Sch 2)
083	.20-.39	Fringe Benefits	8280	3,844	0	3,844	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	5,266	0	5,266	(Sch 4)
083		Speech Pathology - Total	8280	\$ 30,636	\$ 0	\$ 30,636	
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	112,384	0	112,384	(Sch 4)
085		Pharmacy - Total	8300	\$ 112,384	\$ 0	\$ 112,384	
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	9,895	0	9,895	(Sch 4)
090		Laboratory - Total	8400	\$ 9,895	\$ 0	\$ 9,895	
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	42,148	0	42,148	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 42,148	\$ 0	\$ 42,148	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
 Courtyard Care Center

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

Provider NPI:  
 1073633020

OSHPD Facility Number:  
 206430833

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		\$ 684,117	\$ 0	\$ 684,117	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,017,591	\$ 0	\$ 2,017,591	(Sch 2)
105	.20-.39	Fringe Benefits	6110	594,503	0	594,503	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	77,880	0	77,880	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,689,974	\$ 0	\$ 2,689,974	
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:  
 Courtyard Care Center

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

Provider NPI:  
 1073633020

OSHPD Facility Number:  
 206430833

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,334	0	1,334 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,334	\$ 0	\$ 1,334
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 2,691,308	\$ 0	\$ 2,691,308
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 54,788	\$ 0	\$ 54,788 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,788	0	9,788 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	3,236	0	3,236 (Sch 4)
155		Social Services - Total	6600	\$ 67,812	\$ 0	\$ 67,812

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
 Courtyard Care Center

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

Provider NPI:  
 1073633020

OSHPD Facility Number:  
 206430833

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	\$ 51,043	\$ 0	\$ 51,043	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,695	0	14,695	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,434	0	8,434	(Sch 4)
160		Activities - Total	6700	\$ 74,172	\$ 0	\$ 74,172	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 293,035	\$ 0	\$ 293,035	(Sch 6)
165	.20-.39	Fringe Benefits	6900	69,863	0	69,863	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	532,731	(56,963)	475,768	(Sch 6)
165		Administration - Total	6900	\$ 895,629	\$ (56,963)	\$ 838,666	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 55,840	\$ 0	\$ 55,840	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,170	0	14,170	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,851	0	3,851	(Sch 4)
166		Medical Records - Total	6900	\$ 73,861	\$ 0	\$ 73,861	
167		CDPH Licensing Fees	6900	\$ 22,583	\$ 0	\$ 22,583	(Sch 6)
168		Professional Liability Insurance	6900	\$ 5,639	\$ 0	\$ 5,639	(Sch 6)
169		Quality Assurance Fees	6900	\$ 329,270	\$ 0	\$ 329,270	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 96,164	\$ 0	\$ 96,164	(Sch 3)
170	.20-.39	Fringe Benefits	6800	27,249	0	27,249	(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	\$ 123,413	\$ 0	\$ 123,413	
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>		\$ 1,592,379	\$ (56,963)	\$ 1,535,416	
200		<b>Total</b>		\$ 6,593,093	\$ (56,963)	\$ 6,536,130	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 228,378	
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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							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1073633020		2
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>												
1A	Not Reported			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	\$228,378	\$228,378

Provider Name							Fiscal Period	Provider NPI		Adjustments
COURTYARD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1073633020		2
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>										
1B	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Sava Senior Care Equity Holdings, LLC 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	\$532,731	(\$56,963)	\$475,768

Provider Name							Fiscal Period	Provider NPI		Adjustments
COURTYARD CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1073633020		2
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>										
2	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 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through October 30, 2012 Report Date: January 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	18,896	(667)	18,229