

**REPORT
ON THE
RATE SETTING AUDIT**

**COURTYARD HEALTHCARE CENTER
DAVIS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1235367913**

**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: Felipe Avila
Auditor: Ron Leiss**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 9, 2013

Carol Sparks
Director of Reimbursement
Covenant Care, Inc.
27071 Aliso Creek Road, Suite 100
Aliso Viejo, CA 92656

COURTYARD HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1235367913
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 that include a summary of the total due the State in the amount of \$2,367, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Carol Sparks
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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.

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 Varho)

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

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
COURTYARD HEALTHCARE CENTER

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

Provider NPI:
1235367913

OSHPD Facility No.:
206570854

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	\$ 3,309,108	\$ 98.33
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 709,908	\$ 21.09
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 813,069	\$ 24.16
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 594,479	\$ 17.66
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 33,304	\$ 0.99
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 21,684	\$ 0.64
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 79,174	\$ 2.35
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 378,288	\$ 11.24
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 778,333	\$ 23.13
11	Cost of Routine Service/Audited Total Costs	\$ 6,730,055.00	\$ 6,717,347	\$ 199.60
12	Total Patient Days (Adj)	33,654	33,654	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 199.98	\$ 199.60	
14	Overpayments (Adj 10)	\$ 0	\$ (2,367)	
15	Medi-Cal Days (Adj 8)	24,528	1,443	
16	Medi-Cal Managed Care Days (Adj 9)		23,085	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
22	Total Patient Days (Adj)	0	0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
26	Total Patient Days (Adj)	0	0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$ 0	\$ 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:
COURTYARD HEALTHCARE CENTER

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

Provider NPI:
1235367913

OSHPD Facility No.:
206570854

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. 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	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
50	Total Patient Days (Adj)	0	0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$ 0	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
54	Total Patient Days (Adj)	0	0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$ 0	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
58	Total Patient Days (Adj)	0	0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$ 0	\$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
COURTYARD HEALTHCARE CENTER

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

Provider NPI:
1235367913

OSHPD Facility No.:
206570854

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	\$ 124,511	\$ 124,511		
160	Activities	115,551		\$ 115,551	
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	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	3,069,046	124,511	115,551	3,309,108 *
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	\$ 3,309,108	\$ 124,511	\$ 115,551	\$ 3,309,108

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
COURTYARD HEALTHCARE CENTER

Provider NPI:
1235367913

OSHPD Facility Number:
206570854

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	\$ 83,164	\$ 83,164										
010	Housekeeping	193,236	49	\$ 193,285									
060	Laundry and Linen	57,274	2,603	6,053	\$ 65,930								
065	Dietary	273,657	8,387	19,505	0	\$ 301,549							
155	Social Services	N/A	982	2,283	0	0	\$ 3,265						
160	Activities	N/A	4,774	11,102	0	0	0	\$ 15,876					
165	Administration	N/A	2,908	6,764	0	0	0	0	\$ 9,672	\$ 9,672			
166	Medical Records	53,169	880	2,046	0	0	0	0	56,095		\$ 56,095		
170	Inservice Education - Nursing	78,289	1,629	3,789	0	0	0	0	\$ 83,708				
ANCILLARY SERVICES													
075	Patient Supplies		562	1,307	0	0	0	0	0	1,869	125	727	\$ 2,722
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,988	9,274	0	0	0	0	0	13,262	603	3,499	17,364
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	447	2,592	3,039
083	Speech Pathology		0	0	0	0	0	0	0	0	137	792	929
085	Pharmacy		0	0	0	0	0	0	0	0	315	1,829	2,145
090	Laboratory		0	0	0	0	0	0	0	0	9	53	62
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	14	84	98
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		55,701	129,532	65,930	301,549	3,265	15,876	83,708	655,561	7,993	46,355	709,908 *
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		701	1,629	0	0	0	0	0	2,330	28	164	2,522
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 738,789	\$ 83,164	\$ 193,285	\$ 65,930	\$ 301,549	\$ 3,265	\$ 15,876	\$ 83,708	\$ 673,022	\$ 9,672	\$ 56,095	\$ 738,789

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
COURTYARD HEALTHCARE CENTER

Provider NPI:
1235367913

OSHPD Facility Number:
206570854

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	\$ 226,458	\$ 226,458										
010	Housekeeping	58,071	133	\$ 58,204									
060	Laundry and Linen	22,253	7,088	1,823	\$ 31,164								
065	Dietary	260,795	22,839	5,873	0	\$ 289,507							
155	Social Services	10,708	2,673	687	0	0	\$ 14,069						
160	Activities	13,086	13,000	3,343	0	0	0	\$ 29,429					
165	Administration	N/A	7,920	2,037	0	0	0	0		\$ 9,957	\$ 9,957		
166	Medical Records	53,255	2,396	616	0	0	0	0		56,267		\$ 56,267	
170	Inservice Education - Nursing	0	4,437	1,141	0	0	0	0	\$ 5,578				
ANCILLARY SERVICES													
075	Patient Supplies	75,169	1,531	394	0	0	0	0	0	77,093	129	729	\$ 77,952
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	342,603	10,859	2,793	0	0	0	0	0	356,255	621	3,509	360,385
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	297,773	0	0	0	0	0	0	0	297,773	460	2,600	300,833
083	Speech Pathology	91,032	0	0	0	0	0	0	0	91,032	141	795	91,967
085	Pharmacy	210,161	0	0	0	0	0	0	0	210,161	325	1,835	212,321
090	Laboratory	6,110	0	0	0	0	0	0	0	6,110	9	53	6,173
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	9,602	0	0	0	0	0	0	0	9,602	15	84	9,701
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	197,917	151,675	39,006	31,164	289,507	14,069	29,429	5,578	758,345	8,228	46,497	813,069 *
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	8,416	1,908	491	0	0	0	0	0	10,814	29	165	11,008
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,883,409	\$ 226,458	\$ 58,204	\$ 31,164	\$ 289,507	\$ 14,069	\$ 29,429	\$ 5,578	\$ 1,817,185	\$ 9,957	\$ 56,267	\$ 1,883,409

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COURTYARD HEALTHCARE CENTER

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

Provider NPI:
1235367913

OSHPD Facility Number:
206570854

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)	\$ 639,974	95%							
	Property Tax (line 40)	35,853	5%	\$ 675,827						
005	Plant Operations and Maintenance			10,846	\$ 10,846					
010	Housekeeping			391	6	\$ 397				
060	Laundry and Linen			20,813	339	12	\$ 21,165			
065	Dietary			67,065	1,094	40	0	\$ 68,199		
155	Social Services			7,850	128	5	0	0	\$ 7,982	
160	Activities			38,174	623	23	0	0	0	\$ 38,819
165	Administration			23,256	379	14	0	0	0	0
166	Medical Records			7,035	115	4	0	0	0	0
170	Inservice Education - Nursing			13,029	213	8	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,495	73	3	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			31,888	520	19	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			445,383	7,265	266	21,165	68,199	7,982	38,819
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			5,602	91	3	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 675,827	100%	\$ 675,827	\$ 10,846	\$ 397	\$ 21,165	\$ 68,199	\$ 7,982	\$ 38,819

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
COURTYARD HEALTHCARE CENTER

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

Provider NPI:
1235367913

OSHPD Facility Number:
206570854

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 95% Of Total	Property Tax 5% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 639,974	95%							
	Property Tax (line 40)	35,853	5%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 23,649	\$ 23,649				
166	Medical Records				7,154		\$ 7,154			
170	Inservice Education - Nursing			\$ 13,249						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,571	307	93	\$ 4,970	\$ 4,706	\$ 264
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	32,427	1,475	446	34,348	32,526	1,822
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	1,093	331	1,423	1,348	76
083	Speech Pathology			0	0	334	101	435	412	23
085	Pharmacy			0	0	771	233	1,005	951	53
090	Laboratory			0	0	22	7	29	28	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	35	11	46	43	2
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			13,249	602,329	19,543	5,912	627,784	594,479	33,304
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	5,697	69	21	5,787	5,480	307
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 675,827	100%	\$ 13,249	\$ 645,023	\$ 23,649	\$ 7,154	\$ 675,827	\$ 639,974	\$ 35,853

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
COURTYARD HEALTHCARE CENTER

Provider NPI:
1235367913

OSHPD Facility Number:
206570854

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. 62% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 11,071												
055	Interest - Other	42,731												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	888,079												
	Total Costs Allocable as Administration	941,881	62%											
167	CDPH Licensing Fees	26,240	2%											
168	Professional Liability Insurance	95,810	6%											
169	Quality Assurance Fees	457,777	30%											
174	Caregiver Training	0	0%											
	Total	1,521,708	100%						\$ 1,521,708					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,869	\$ 77,093	\$ 4,571	\$ 83,534	19,725	\$ 12,209	\$ 340	\$ 1,242	\$ 5,934	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	13,262	356,255	32,427	401,944	94,911	58,747	1,637	5,976	28,552	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	297,773	0	297,773	70,313	43,521	1,212	4,427	21,152	0
083	Speech Pathology			0	0	91,032	0	91,032	21,495	13,305	371	1,353	6,467	0
085	Pharmacy			0	0	210,161	0	210,161	49,626	30,716	856	3,125	14,929	0
090	Laboratory			0	0	6,110	0	6,110	1,443	893	25	91	434	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	9,602	0	9,602	2,267	1,403	39	143	682	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			3,309,108	655,561	758,345	602,329	5,325,342	1,257,478	778,333	21,684	79,174	378,288	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	2,330	10,814	5,697	18,842	4,449	2,754	77	280	1,338	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,521,708		\$ 3,309,108	\$ 673,022	\$ 1,817,185	\$ 645,023	\$ 6,444,339	\$ 1,521,708					
	Total Administrative Costs							\$ 1,521,708		\$ 941,881	\$ 26,240	\$ 95,810	\$ 457,777	\$ -
	Unit Cost Multiplier							0.23613098						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 65,767	\$ 66,224	\$ 30,804	\$ 162,794							
	TOTAL FACILITY COSTS							\$ 8,128,841						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
COURTYARD HEALTHCARE CENTER

Provider NPI:
1235367913

OSHPD Facility Number:
206570854

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	333									
010	Housekeeping	12	12								
060	Laundry and Linen	639	639	639							
065	Dietary	2,059	2,059	2,059							
155	Social Services	241	241	241							
160	Activities	1,172	1,172	1,172							
165	Administration	714	714	714							
166	Medical Records	216	216	216							
170	Inservice Education - Nursing	400	400	400							
	ANCILLARY SERVICES										
075	Patient Supplies	138	138	138						83,534	83,534
077	Specialized Support Surfaces									0	0
080	Physical Therapy	979	979	979						401,944	401,944
081	Respiratory Therapy									0	0
082	Occupational Therapy									297,773	297,773
083	Speech Pathology									91,032	91,032
085	Pharmacy									210,161	210,161
090	Laboratory									6,110	6,110
095	Home Health Services									0	0
100	Other Ancillary Services									9,602	9,602
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,674	13,674	13,674	67,308	100,617	3,266,963	3,266,963	3,266,963	5,325,342	5,325,342
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	172	172	172						18,842	18,842
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	20,749	20,416	20,404	67,308	100,617	3,266,963	3,266,963	3,266,963	6,444,339	6,444,339
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 124,511	\$ 115,551			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.038112155	0.035369547			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 83,164	\$ 193,285	\$ 65,930	\$ 301,549	\$ 3,265	\$ 15,876	\$ 83,708	\$ 9,672	\$ 56,095
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.07347179	9.47289167	0.97952883	2.99699815	0.00099930	0.00485966	0.02562243	0.00150087	0.00870454
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 226,458	\$ 58,204	\$ 31,164	\$ 289,507	\$ 14,069	\$ 29,429	\$ 5,578	\$ 9,957	\$ 56,267
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.09218260	2.85258313	0.46300151	2.87731966	0.00430635	0.00900814	0.00170737	0.00154501	0.00873124
	TOTAL CAPITAL COSTS - SCH. 5	\$ 675,827	\$ 10,846	\$ 397	\$ 21,165	\$ 68,199	\$ 7,982	\$ 38,819	\$ 13,249	\$ 23,649	\$ 7,154
	UNIT COST MULTIPLIER (CAPITAL COSTS)	32.57154562	0.53126590	0.01946843	0.31445203	0.67780568	0.00244339	0.01188239	0.00405542	0.00366978	0.00111019

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COURTYARD HEALTHCARE CENTER

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

Provider NPI:
1235367913

OSHPD Facility Number:
206570854

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 67,245	\$ 0	\$ 67,245	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,919	0	15,919	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	226,458	0	226,458	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 309,622	\$ 0	\$ 309,622	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 156,716	\$ 0	\$ 156,716	(Sch 3)
010	.20-.39	Fringe Benefits	6300	36,520	0	36,520	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	58,071	0	58,071	(Sch 4)
010		Housekeeping - Total	6300	\$ 251,307	\$ 0	\$ 251,307	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	13,601	0	13,601	(Sch 5)
025		Depreciation: Equipment	7140	19,086	371	19,457	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	75,000	0	75,000	(Sch 5)
035		Leases and Rentals	7200	531,916	0	531,916	(Sch 5)
040		Property Taxes	7300	43,501	(7,648)	35,853	(Sch 5)
045		Property Insurance	7400	11,071	0	11,071	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 42,731	\$ 0	\$ 42,731	(Sch 6)
057		Subtotal 005 - 055		\$ 1,297,835	\$ (7,277)	\$ 1,290,558	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 48,626	\$ 0	\$ 48,626	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,648	0	8,648	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	22,253	0	22,253	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 79,527	\$ 0	\$ 79,527	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 218,912	\$ 0	\$ 218,912	(Sch 3)
065	.20-.39	Fringe Benefits	6500	54,745	0	54,745	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	260,795	0	260,795	(Sch 4)
065		Dietary - Total	6500	\$ 534,452	\$ 0	\$ 534,452	
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	57,178	17,991	75,169	(Sch 4)
075		Patient Supplies - Total	8100	\$ 57,178	\$ 17,991	\$ 75,169	
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:
COURTYARD HEALTHCARE CENTER

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

Provider NPI:
1235367913

OSHPD Facility Number:
206570854

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	342,603	0	342,603	(Sch 4)
080		Physical Therapy - Total	8200	\$ 342,603	\$ 0	\$ 342,603	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	297,773	0	297,773	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 297,773	\$ 0	\$ 297,773	
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	91,032	0	91,032	(Sch 4)
083		Speech Pathology - Total	8280	\$ 91,032	\$ 0	\$ 91,032	
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	210,161	0	210,161	(Sch 4)
085		Pharmacy - Total	8300	\$ 210,161	\$ 0	\$ 210,161	
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	6,110	0	6,110	(Sch 4)
090		Laboratory - Total	8400	\$ 6,110	\$ 0	\$ 6,110	
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	9,602	0	9,602	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 9,602	\$ 0	\$ 9,602	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COURTYARD HEALTHCARE CENTER

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

Provider NPI:
1235367913

OSHPD Facility Number:
206570854

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		\$ 1,014,459	\$ 17,991	\$ 1,032,450	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,433,936	\$ (2,878)	\$ 2,431,058	(Sch 2)
105	.20-.39	Fringe Benefits	6110	621,839	(551)	621,288	(Sch 2)
105	.49	Agency Staff	6110	16,700	0	16,700	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	216,458	(18,541)	197,917	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,288,933	\$ (21,970)	\$ 3,266,963	
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 HEALTHCARE CENTER

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

Provider NPI:
 1235367913

OSHPD Facility Number:
 206570854

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COURTYARD HEALTHCARE CENTER

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

Provider NPI:
1235367913

OSHPD Facility Number:
206570854

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	8,416	0	8,416 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 8,416	\$ 0	\$ 8,416
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		\$ 3,297,349	\$ (21,970)	\$ 3,275,379
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 96,913	\$ 0	\$ 96,913 (Sch 2)
155	.20-.39	Fringe Benefits	6600	27,598	0	27,598 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	10,708	0	10,708 (Sch 4)
155		Social Services - Total	6600	\$ 135,219	\$ 0	\$ 135,219

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
COURTYARD HEALTHCARE CENTER

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

Provider NPI:
1235367913

OSHPD Facility Number:
206570854

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	\$ 90,659	\$ 0	\$ 90,659	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,892	0	24,892	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,086	0	13,086	(Sch 4)
160		Activities - Total	6700	\$ 128,637	\$ 0	\$ 128,637	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 281,713	\$ 0	\$ 281,713	(Sch 6)
165	.20-.39	Fringe Benefits	6900	83,490	0	83,490	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	518,897	3,979	522,876	(Sch 6)
165		Administration - Total	6900	\$ 884,100	\$ 3,979	\$ 888,079	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 43,043	\$ 0	\$ 43,043	(Sch 3)
166	.20-.39	Fringe Benefits	6900	10,126	0	10,126	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	53,255	0	53,255	(Sch 4)
166		Medical Records - Total	6900	\$ 106,424	\$ 0	\$ 106,424	
167		CDPH Licensing Fees	6900	\$ 26,240	\$ 0	\$ 26,240	(Sch 6)
168		Professional Liability Insurance	6900	\$ 95,810	\$ 0	\$ 95,810	(Sch 6)
169		Quality Assurance Fees	6900	\$ 457,777	\$ 0	\$ 457,777	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 63,376	\$ 0	\$ 63,376	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,913	0	14,913	(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	\$ 78,289	\$ 0	\$ 78,289	
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		\$ 1,912,496	\$ 3,979	\$ 1,916,475	
200		Total		\$ 8,136,118	\$ (7,277)	\$ 8,128,841	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 231,150	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
COURTYARD HEALTHCARE CENTER

Provider NPI:
1235367913

OSHPD Facility Number:
206570854

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

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$7,277)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(7,648)</u>	<u>371</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
COURTYARD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1235367913		10
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	\$231,150	\$231,150		

Provider Name							Fiscal Period	Provider NPI		Adjustments	
COURTYARD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235367913		10	
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	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$57,178	\$11,059	\$68,237 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	216,458	(11,059)	205,399 *	
							To reclassify oxygen expense to the appropriate cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2202.8 and 2203.2 CCR, Title 22, Section 51511				
3	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$68,237	\$4,422	\$72,659 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 205,399	(4,422)	200,977 *	
							To reclassify alternating mattress expense that is not part of the skilled nursing rate to an ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(c) and 51511.5(c)				
4	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$72,659	\$2,510	\$75,169	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 200,977	(2,510)	198,467 *	
							To reclassify oxygen concentrator expense that is not part of the skilled nursing rate to an ancillary cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(c) and 51511.5(c)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
COURTYARD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1235367913		10
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>ADJUSTMENTS TO REPORTED COSTS</u>										
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$2,433,936	(\$2,878)	\$2,431,058
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	621,839	(551)	621,288
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	* 198,467	(550)	197,917
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	518,897	3,979	522,876
							To adjust reported home office costs to agree with the Covenant Care, LLC Home Office Cost Report for the fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304			
6	10.5	040	4	8A-1	040	4	Property Taxes	\$43,501	(\$7,648)	\$35,853
							To eliminate property tax expense to agree with expense not applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306			
7	10.5	025	4	8A-1	025	4	Depreciation - Equipment	\$19,086	\$371	\$19,457
							To include mattress depreciation expense which was established during the FYE 12/31/10 Medi-Cal Cost Report audit. 42 CFR 413.20 and 413.124 CMS Pub. 15-1, Sections 104.8,108.1,108.2 and 2300			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
COURTYARD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1235367913		10
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>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>											
8	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Paid Claims Summary Report: Service Period: January 01, 2011 through December 31, 2011 Payment Period: January 10, 2011 through March 31, 2012 Report Date: April 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	24,528	(23,085)	1,443	
9	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Sections 2205 and 2304	0	23,085	23,085	

Provider Name							Fiscal Period			Provider NPI		Adjustments
COURTYARD HEALTHCARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1235367913		10
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 OTHER MATTERS</u>												
10	Not Reported			1	14	N/A	Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$0	\$2,367	\$2,367