

**REPORT
ON THE
HOME OFFICE AUDIT**

**JAMES W. BRASWELL MANAGEMENT SERVICES
YUCAIPA, CALIFORNIA**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Lucia Martinez
Auditor: Wendy Oney**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 7, 2013

James W. Braswell, President
James W. Braswell Management Services
12295 Fourth Street
Yucaipa, CA 92399

JAMES W. BRASWELL MANAGEMENT SERVICES
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended December 31, 2011. 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 Summary of Audited Home Office Costs to Health Care Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities and Supporting Schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

James W. Braswell
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: Richard Thomas, CFO
Braswell's Community Convalescent Center
13542 Second Street
Yucaipa, CA 92399

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SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NONCAPITAL RELATED COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		CAPITAL RELATED (SCHEDULE 3) 1	NONCAPITAL RELATED (SCHEDULE 3-1) 2	TOTAL AUDITED H.O. COSTS (COLUMN 1 + 2) 3
		FROM	TO			
1. Colonial Care	1780671172	01/01/11	12/31/11	\$0	\$74,197	\$74,197
2. Yucaipa Valley	1306817747	01/01/11	12/31/11	0	19,371	19,371
3. Ivy Retreat	1750352191	01/01/11	12/31/11	0	16,652	16,652
4. Community	1053382598	01/01/11	12/31/11	0	30,072	30,072
5. Hampton Manor	1609847144	01/01/11	12/31/11	0	44,651	44,651
6. Villa Monte Vista	1982675328	01/01/11	12/31/11	0	55,118	55,118
7. Sky Harbor	1417928862	01/01/11	12/31/11	0	34,327	34,327
8. Desert Manor	1710958160	01/01/11	12/31/11	0	16,920	16,920
9.				0	0	0
10.				0	0	0
11.				0	0	0
12.				0	0	0
13.				0	0	0
14.				0	0	0
15.				0	0	0
16.				0	0	0
17.				0	0	0
18.				0	0	0
19.				0	0	0
20.				0	0	0
SUBTOTAL (LINES 1 THROUGH 20)				\$0	\$291,307	\$291,307

OTHER COMPONENTS

21. Mediterranean Gardens		01/01/11	12/31/11	\$0	\$7,843	\$7,843
22. Leisure Manor		01/01/11	12/31/11	0	5,383	5,383
23. Chateau Villa		01/01/11	12/31/11	0	9,634	9,634
24. Santa Fe Assisted Living		01/01/11	12/31/11	0	7,685	7,685
25.				0	0	0
26.				0	0	0
27.				0	0	0
28.				0	0	0
29.				0	0	0
30.				0	0	0
31.				0	0	0
32.				0	0	0
33.				0	0	0
34.				0	0	0
35.				0	0	0
SUBTOTAL (LINES 21 THROUGH 35)				\$0	\$30,545	\$30,545
GRAND TOTAL				\$0	\$321,852	\$321,852

COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICESFISCAL PERIOD ENDED:
DECEMBER 31, 2011

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		REPORTED HOME OFFICE COSTS (SCH. 9)	AUDITED H.O. COSTS (SCH. 3 & 3-1)	VARIANCE (COLUMN 2-1)	
		FROM	TO	1	2	3	
<u>HEALTH CARE FACILITIES</u>							
1.	Colonial Care	1780671172	01/01/11	12/31/11	\$91,718	\$74,197	(\$17,521)
2.	Yucaipa Valley	1306817747	01/01/11	12/31/11	23,965	19,371	(4,594)
3.	Ivy Retreat	1750352191	01/01/11	12/31/11	20,614	16,652	(3,962)
4.	Community	1053382598	01/01/11	12/31/11	37,227	30,072	(7,155)
5.	Hampton Manor	1609847144	01/01/11	12/31/11	55,246	44,651	(10,595)
6.	Villa Monte Vista	1982675328	01/01/11	12/31/11	68,184	55,118	(13,067)
7.	Sky Harbor	1417928862	01/01/11	12/31/11	42,489	34,327	(8,162)
8.	Desert Manor	1710958160	01/01/11	12/31/11	20,938	16,920	(4,018)
9.					0	0	0
10.					0	0	0
11.					0	0	0
12.					0	0	0
13.					0	0	0
14.					0	0	0
15.					0	0	0
16.					0	0	0
17.					0	0	0
18.					0	0	0
19.					0	0	0
20.					0	0	0
SUBTOTAL (LINES 1 THROUGH 20)					\$360,381	\$291,307	(\$69,074)
<u>OTHER COMPONENTS</u>							
21.	Mediterranean Gardens		01/01/11	12/31/11	\$9,695	\$7,843	(\$1,852)
22.	Leisure Manor		01/01/11	12/31/11	6,662	5,383	(1,279)
23.	Chateau Villa		01/01/11	12/31/11	11,918	9,634	(2,284)
24.	Santa Fe Assisted Living		01/01/11	12/31/11	9,511	7,685	(1,826)
25.					0	0	0
26.					0	0	0
27.					0	0	0
28.					0	0	0
29.					0	0	0
30.					0	0	0
31.					0	0	0
32.					0	0	0
33.					0	0	0
34.					0	0	0
35.					0	0	0
SUBTOTAL (LINES 21 THROUGH 35)					\$37,786	\$30,545	(\$7,241)
GRAND TOTAL					\$398,167	\$321,852	(\$76,315)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:
 JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
 DECEMBER 31, 2011

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT CAPITAL COSTS (SCHEDULE 7) 1	FUNCTIONAL CAPITAL COSTS (SCHEDULE 5) 2	POOLED CAPITAL COSTS (SCHEDULE 4) 3	TOTAL CAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<u>HEALTH CARE FACILITIES</u>								
1.	Colonial Care	1780671172	01/01/11	12/31/11	\$0	\$0	\$0	\$0
2.	Yucaipa Valley	1306817747	01/01/11	12/31/11	0	0	0	0
3.	Ivy Retreat	1750352191	01/01/11	12/31/11	0	0	0	0
4.	Community	1053382598	01/01/11	12/31/11	0	0	0	0
5.	Hampton Manor	1609847144	01/01/11	12/31/11	0	0	0	0
6.	Villa Monte Vista	1982675328	01/01/11	12/31/11	0	0	0	0
7.	Sky Harbor	1417928862	01/01/11	12/31/11	0	0	0	0
8.	Desert Manor	1710958160	01/01/11	12/31/11	0	0	0	0
9.					0	0	0	0
10.					0	0	0	0
11.					0	0	0	0
12.					0	0	0	0
13.					0	0	0	0
14.					0	0	0	0
15.					0	0	0	0
16.					0	0	0	0
17.					0	0	0	0
18.					0	0	0	0
19.					0	0	0	0
20.					0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)					\$0	\$0	\$0	\$0
<u>OTHER COMPONENTS</u>								
21.	Mediterranean Gardens		01/01/11	12/31/11	\$0	\$0	\$0	\$0
22.	Leisure Manor		01/01/11	12/31/11	0	0	0	0
23.	Chateau Villa		01/01/11	12/31/11	0	0	0	0
24.	Santa Fe Assisted Living		01/01/11	12/31/11	0	0	0	0
25.					0	0	0	0
26.					0	0	0	0
27.					0	0	0	0
28.					0	0	0	0
29.					0	0	0	0
30.					0	0	0	0
31.					0	0	0	0
32.					0	0	0	0
33.					0	0	0	0
34.					0	0	0	0
35.					0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)					\$0	\$0	\$0	\$0
GRAND TOTAL					\$0	\$0	\$0	\$0

(To Schedule 1 & 2)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT COSTS (SCH. 7-1) 1	FUNCTIONAL COSTS (SCH. 5-1) 2	POOLED COSTS (SCH. 4) 3	TOTAL NONCAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<u>HEALTH CARE FACILITIES</u>								
1.	Colonial Care	1780671172	01/01/11	12/31/11	\$0	\$0	\$74,197	\$74,197
2.	Yucaipa Valley	1306817747	01/01/11	12/31/11	0	0	19,371	19,371
3.	Ivy Retreat	1750352191	01/01/11	12/31/11	0	0	16,652	16,652
4.	Community	1053382598	01/01/11	12/31/11	0	0	30,072	30,072
5.	Hampton Manor	1609847144	01/01/11	12/31/11	0	0	44,651	44,651
6.	Villa Monte Vista	1982675328	01/01/11	12/31/11	0	0	55,118	55,118
7.	Sky Harbor	1417928862	01/01/11	12/31/11	0	0	34,327	34,327
8.	Desert Manor	1710958160	01/01/11	12/31/11	0	0	16,920	16,920
9.					0	0	0	0
10.					0	0	0	0
11.					0	0	0	0
12.					0	0	0	0
13.					0	0	0	0
14.					0	0	0	0
15.					0	0	0	0
16.					0	0	0	0
17.					0	0	0	0
18.					0	0	0	0
19.					0	0	0	0
20.					0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)					\$0	\$0	\$291,307	\$291,307
<u>OTHER COMPONENTS</u>								
21.	Mediterranean Gardens		01/01/11	12/31/11	\$0	\$0	\$7,843	\$7,843
22.	Leisure Manor		01/01/11	12/31/11	0	0	5,383	5,383
23.	Chateau Villa		01/01/11	12/31/11	0	0	9,634	9,634
24.	Santa Fe Assisted Living		01/01/11	12/31/11	0	0	7,685	7,685
25.					0	0	0	0
26.					0	0	0	0
27.					0	0	0	0
28.					0	0	0	0
29.					0	0	0	0
30.					0	0	0	0
31.					0	0	0	0
32.					0	0	0	0
33.					0	0	0	0
34.					0	0	0	0
35.					0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)					\$0	\$0	\$30,545	\$30,545
GRAND TOTAL					\$0	\$0	\$321,852	\$321,852

(To Schedule 1 & 2)

POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	PROVIDER NPI	TOTAL COST (SCH. 5, COL. 2) 1	CAPITAL (SCH. 8) 2	NONCAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4	
HEALTH CARE FACILITIES						
1.	Colonial Care	1780671172	\$12,781,371	\$0	\$74,197	\$74,197
2.	Yucaipa Valley	1306817747	3,336,922	0	19,371	19,371
3.	Ivy Retreat	1750352191	2,868,550	0	16,652	16,652
4.	Community	1053382598	5,180,264	0	30,072	30,072
5.	Hampton Manor	1609847144	7,691,677	0	44,651	44,651
6.	Villa Monte Vista	1982675328	9,494,707	0	55,118	55,118
7.	Sky Harbor	1417928862	5,913,312	0	34,327	34,327
8.	Desert Manor	1710958160	2,914,618	0	16,920	16,920
9.			0	0	0	0
10.			0	0	0	0
11.			0	0	0	0
12.			0	0	0	0
13.			0	0	0	0
14.			0	0	0	0
15.			0	0	0	0
16.			0	0	0	0
17.			0	0	0	0
18.			0	0	0	0
19.			0	0	0	0
20.			0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$50,181,421	\$0	\$291,307	\$291,307

OTHER COMPONENTS						
21.	Mediterranean Gardens		\$1,351,058	\$0	\$7,843	\$7,843
22.	Leisure Manor		927,226	0	5,383	5,383
23.	Chateau Villa		1,659,553	0	9,634	9,634
24.	Santa Fe Assisted Living		1,323,908	0	7,685	7,685
25.			0	0	0	0
26.			0	0	0	0
27.			0	0	0	0
28.			0	0	0	0
29.			0	0	0	0
30.			0	0	0	0
31.			0	0	0	0
32.			0	0	0	0
33.			0	0	0	0
34.			0	0	0	0
35.			0	0	0	0

SUBTOTAL (LINES 21 THROUGH 35)	\$5,261,745	\$0	\$30,545	\$30,545
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GRAND TOTAL	\$55,443,166	\$0	\$321,852	\$321,852
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(To Schedule 3) (To Schedule 3-1)

MULTIPLIER		0.000000	0.005805	
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FUNCTIONAL ALLOCATION OF EXPENSES TO
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	Old Cap. Related- Buildings & 1.00	1.01	Old Cap. Related- Movable 2.00	2.01	New Cap. Related- Buildings & 4.00	4.01
1.	Colonial Care	1780671172	\$0	\$0	\$0	\$0	\$0
2.	Yucaipa Valley	1306817747	0	0	0	0	0
3.	Ivy Retreat	1750352191	0	0	0	0	0
4.	Community	1053382598	0	0	0	0	0
5.	Hampton Manor	1609847144	0	0	0	0	0
6.	Villa Monte Vista	1982675328	0	0	0	0	0
7.	Sky Harbor	1417928862	0	0	0	0	0
8.	Desert Manor	1710958160	0	0	0	0	0
9.			0	0	0	0	0
10.			0	0	0	0	0
11.			0	0	0	0	0
12.			0	0	0	0	0
13.			0	0	0	0	0
14.			0	0	0	0	0
15.			0	0	0	0	0
16.			0	0	0	0	0
17.			0	0	0	0	0
18.			0	0	0	0	0
19.			0	0	0	0	0
20.			0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0

OTHER COMPONENTS

21.	Mediterranean Gardens		\$0	\$0	\$0	\$0	\$0
22.	Leisure Manor		0	0	0	0	0
23.	Chateau Villa		0	0	0	0	0
24.	Santa Fe Assisted Living		0	0	0	0	0
25.			0	0	0	0	0
26.			0	0	0	0	0
27.			0	0	0	0	0
28.			0	0	0	0	0
29.			0	0	0	0	0
30.			0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
34.			0	0	0	0	0
35.			0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	PROVIDER NPI	New Cap. Related- Movable 5.00	5.01	Insurance Premiums 7.00	Taxes and Licenses - Not INCM 8.00	9.00	AUDITED TOTAL CAPITAL
HEALTH CARE FACILITIES							
1.	Colonial Care	1780671172	\$0	\$0	\$0	\$0	\$0
2.	Yucaipa Valley	1306817747	0	0	0	0	0
3.	Ivy Retreat	1750352191	0	0	0	0	0
4.	Community	1053382598	0	0	0	0	0
5.	Hampton Manor	1609847144	0	0	0	0	0
6.	Villa Monte Vista	1982675328	0	0	0	0	0
7.	Sky Harbor	1417928862	0	0	0	0	0
8.	Desert Manor	1710958160	0	0	0	0	0
9.			0	0	0	0	0
10.			0	0	0	0	0
11.			0	0	0	0	0
12.			0	0	0	0	0
13.			0	0	0	0	0
14.			0	0	0	0	0
15.			0	Other	0	0	0
16.			0	0	0	0	0
17.			0	0	0	0	0
18.			0	0	0	0	0
19.			0	0	0	0	0
20.			0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
21.	Mediterranean Gardens		\$0	\$0	\$0	\$0	\$0
22.	Leisure Manor		0	0	0	0	0
23.	Chateau Villa		0	0	0	0	0
24.	Santa Fe Assisted Living		0	0	0	0	0
25.			0	0	0	0	0
26.			0	0	0	0	0
27.			0	0	0	0	0
28.			0	0	0	0	0
29.			0	0	0	0	0
30.			0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
34.			0	0	0	0	0
35.			0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0

(To Schedule 3)

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
D

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

COMPONENTS - NONCAPITAL RELATE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	PROVIDER NPI	Salaries of Officers 11	Salaries and Wages of Others 12	Payroll Taxes 13	Employee Benefits-Other 14	Employee Benefits- Nonpayroll 15	Travel and Entertainment 16	Automobile 17
HEALTH CARE FACILITIES								
1.	Colonial Care	1780671172	\$0	\$0	\$0	\$0	\$0	\$0
2.	Yucaipa Valley	1306817747	0	0	0	0	0	0
3.	Ivy Retreat	1750352191	0	0	0	0	0	0
4.	Community	1053382598	0	0	0	0	0	0
5.	Hampton Manor	1609847144	0	0	0	0	0	0
6.	Villa Monte Vista	1982675328	0	0	0	0	0	0
7.	Sky Harbor	1417928862	0	0	0	0	0	0
8.	Desert Manor	1710958160	0	0	0	0	0	0
9.			0	0	0	0	0	0
10.			0	0	0	0	0	0
11.			0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
19.			0	0	0	0	0	0
20.			0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.	Mediterranean Gardens		0	0	0	0	0	0
22.	Leisure Manor		0	0	0	0	0	0
23.	Chateau Villa		0	0	0	0	0	0
24.	Santa Fe Assisted Living		0	0	0	0	0	0
25.			0	0	0	0	0	0
26.			0	0	0	0	0	0
27.			0	0	0	0	0	0
28.			0	0	0	0	0	0
29.			0	0	0	0	0	0
30.			0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.			0	0	0	0	0	0
34.			0	0	0	0	0	0
35.			0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL^L			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
D

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

COMPONENTS - NONCAPITAL RELATE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	PROVIDER NPI	Depreciation/am ortization 18	Building Rental 19	Equipment Rental 20	Contract Labor 21	Legal and Accounting 22	Telephone/Tele graph 23	Insurance 24
HEALTH CARE FACILITIES								
1.	Colonial Care	1780671172	\$0	\$0	\$0	\$0	\$0	\$0
2.	Yucaipa Valley	1306817747	0	0	0	0	0	0
3.	Ivy Retreat	1750352191	0	0	0	0	0	0
4.	Community	1053382598	0	0	0	0	0	0
5.	Hampton Manor	1609847144	0	0	0	0	0	0
6.	Villa Monte Vista	1982675328	0	0	0	0	0	0
7.	Sky Harbor	1417928862	0	0	0	0	0	0
8.	Desert Manor	1710958160	0	0	0	0	0	0
9.			0	0	0	0	0	0
10.			0	0	0	0	0	0
11.			0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
19.			0	0	0	0	0	0
20.			0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.	Mediterranean Gardens		\$0	\$0	\$0	\$0	\$0	\$0
22.	Leisure Manor		0	0	0	0	0	0
23.	Chateau Villa		0	0	0	0	0	0
24.	Santa Fe Assisted Living		0	0	0	0	0	0
25.			0	0	0	0	0	0
26.			0	0	0	0	0	0
27.			0	0	0	0	0	0
28.			0	0	0	0	0	0
29.			0	0	0	0	0	0
30.			0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.			0	0	0	0	0	0
34.			0	0	0	0	0	0
35.			0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
D

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

COMPONENTS - NONCAPITAL RELATE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	PROVIDER NPI	Taxes and Licenses 25	Supplies 26	Contributions 27	Gardening 28	Outside Services- Repairs 29	Fines and Penalties 30	Seminars 31
HEALTH CARE FACILITIES								
1.	Colonial Care	1780671172	\$0	\$0	\$0	\$0	\$0	\$0
2.	Yucaipa Valley	1306817747	0	0	0	0	0	0
3.	Ivy Retreat	1750352191	0	0	0	0	0	0
4.	Community	1053382598	0	0	0	0	0	0
5.	Hampton Manor	1609847144	0	0	0	0	0	0
6.	Villa Monte Vista	1982675328	0	0	0	0	0	0
7.	Sky Harbor	1417928862	0	0	0	0	0	0
8.	Desert Manor	1710958160	0	0	0	0	0	0
9.			0	0	0	0	0	0
10.			0	0	0	0	0	0
11.			0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
19.			0	0	0	0	0	0
20.			0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.	Mediterranean Gardens		\$0	\$0	\$0	\$0	\$0	\$0
22.	Leisure Manor		0	0	0	0	0	0
23.	Chateau Villa		0	0	0	0	0	0
24.	Santa Fe Assisted Living		0	0	0	0	0	0
25.			0	0	0	0	0	0
26.			0	0	0	0	0	0
27.			0	0	0	0	0	0
28.			0	0	0	0	0	0
29.			0	0	0	0	0	0
30.			0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.			0	0	0	0	0	0
34.			0	0	0	0	0	0
35.			0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
D

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

COMPONENTS - NONCAPITAL RELATE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	PROVIDER NPI	Bank Charges 32	Advertising 33	34	Postage 35	Data Processing 36	Dues and Ssubscriptions 37	Social Service Other 38
HEALTH CARE FACILITIES								
1.	Colonial Care	1780671172	\$0	\$0	\$0	\$0	\$0	\$0
2.	Yucaipa Valley	1306817747	0	0	0	0	0	0
3.	Ivy Retreat	1750352191	0	0	0	0	0	0
4.	Community	1053382598	0	0	0	0	0	0
5.	Hampton Manor	1609847144	0	0	0	0	0	0
6.	Villa Monte Vista	1982675328	0	0	0	0	0	0
7.	Sky Harbor	1417928862	0	0	0	0	0	0
8.	Desert Manor	1710958160	0	0	0	0	0	0
9.			0	0	0	0	0	0
10.			0	0	0	0	0	0
11.			0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
19.			0	0	0	0	0	0
20.			0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
21.	Mediterranean Gardens		\$0	\$0	\$0	\$0	\$0	\$0
22.	Leisure Manor		0	0	0	0	0	0
23.	Chateau Villa		0	0	0	0	0	0
24.	Santa Fe Assisted Living		0	0	0	0	0	0
25.			0	0	0	0	0	0
26.			0	0	0	0	0	0
27.			0	0	0	0	0	0
28.			0	0	0	0	0	0
29.			0	0	0	0	0	0
30.			0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.			0	0	0	0	0	0
34.			0	0	0	0	0	0
35.			0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
D

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

COMPONENTS - NONCAPITAL RELATE

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

	PROVIDER NPI	Management 39	40	41	42	43	AUDITED TOTAL NONCAPITAL
HEALTH CARE FACILITIES							
1.	Colonial Care	1780671172	\$0	\$0	\$0	\$0	\$0
2.	Yucaipa Valley	1306817747	0	0	0	0	0
3.	Ivy Retreat	1750352191	0	0	0	0	0
4.	Community	1053382598	0	0	0	0	0
5.	Hampton Manor	1609847144	0	0	0	0	0
6.	Villa Monte Vista	1982675328	0	0	0	0	0
7.	Sky Harbor	1417928862	0	0	0	0	0
8.	Desert Manor	1710958160	0	0	0	0	0
9.			0	0	0	0	0
10.			0	0	0	0	0
11.			0	0	0	0	0
12.			0	0	0	0	0
13.			0	0	0	0	0
14.			0	0	0	0	0
15.			0	0	0	0	0
16.			0	0	0	0	0
17.			0	0	0	0	0
18.			0	0	0	0	0
19.			0	0	0	0	0
20.			0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
21.	Mediterranean Gardens		\$0	\$0	\$0	\$0	\$0
22.	Leisure Manor		0	0	0	0	0
23.	Chateau Villa		0	0	0	0	0
24.	Santa Fe Assisted Living		0	0	0	0	0
25.			0	0	0	0	0
26.			0	0	0	0	0
27.			0	0	0	0	0
28.			0	0	0	0	0
29.			0	0	0	0	0
30.			0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
34.			0	0	0	0	0
35.			0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - CAPITAL RELATE ^D

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	Old Cap. Related- (Statistics) 1.00	(Statistics) 1.01	Old Cap. Related- (Statistics) 2.00	(Statistics) 2.01	New Cap. Related- (Statistics) 4.00	(Statistics) 4.01
1.	Colonial Care	1780671172	0	0	0	0	0
2.	Yucaipa Valley	1306817747	0	0	0	0	0
3.	Ivy Retreat	1750352191	0	0	0	0	0
4.	Community	1053382598	0	0	0	0	0
5.	Hampton Manor	1609847144	0	0	0	0	0
6.	Villa Monte Vista	1982675328	0	0	0	0	0
7.	Sky Harbor	1417928862	0	0	0	0	0
8.	Desert Manor	1710958160	0	0	0	0	0
9.			0	0	0	0	0
10.			0	0	0	0	0
11.			0	0	0	0	0
12.			0	0	0	0	0
13.			0	0	0	0	0
14.			0	0	0	0	0
15.			0	0	0	0	0
16.			0	0	0	0	0
17.			0	0	0	0	0
18.			0	0	0	0	0
19.			0	0	0	0	0
20.			0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0	0	0	0

OTHER COMPONENTS

21.	Mediterranean Gardens		0	0	0	0	0
22.	Leisure Manor		0	0	0	0	0
23.	Chateau Villa		0	0	0	0	0
24.	Santa Fe Assisted Living		0	0	0	0	0
25.			0	0	0	0	0
26.			0	0	0	0	0
27.			0	0	0	0	0
28.			0	0	0	0	0
29.			0	0	0	0	0
30.			0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
34.			0	0	0	0	0
35.			0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0	0	0	0
GRAND TOTAL ^L			0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - CAPITAL RELATE ^D

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	New Cap. Related- (Statistics) 5.00	(Statistics) 5.01	Insurance Premiums (Statistics) 7.00	Taxes and Licenses - Not (Statistics) 8.00	Other (Statistics) 9.00
1.	Colonial Care	1780671172	0	0	0	0
2.	Yucaipa Valley	1306817747	0	0	0	0
3.	Ivy Retreat	1750352191	0	0	0	0
4.	Community	1053382598	0	0	0	0
5.	Hampton Manor	1609847144	0	0	0	0
6.	Villa Monte Vista	1982675328	0	0	0	0
7.	Sky Harbor	1417928862	0	0	0	0
8.	Desert Manor	1710958160	0	0	0	0
9.			0	0	0	0
10.			0	0	0	0
11.			0	0	0	0
12.			0	0	0	0
13.			0	0	0	0
14.			0	0	0	0
15.			0	0	0	0
16.			0	0	0	0
17.			0	0	0	0
18.			0	0	0	0
19.			0	0	0	0
20.			0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			0	0	0	0

OTHER COMPONENTS

21.	Mediterranean Gardens		0	0	0	0
22.	Leisure Manor		0	0	0	0
23.	Chateau Villa		0	0	0	0
24.	Santa Fe Assisted Living		0	0	0	0
25.			0	0	0	0
26.			0	0	0	0
27.			0	0	0	0
28.			0	0	0	0
29.			0	0	0	0
30.			0	0	0	0
31.			0	0	0	0
32.			0	0	0	0
33.			0	0	0	0
34.			0	0	0	0
35.			0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			0	0	0	0
GRAND TOTAL ^L			0	0	0	0

TOTAL STATISTICS	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

PROVIDER NPI	Automobile (Statistics) 17.00	Depreciation/amortization (Statistics) 18.00	Building Rental (Statistics) 19.00	Equipment Rental (Statistics) 20.00	Contract Labor (Statistics) 21.00	Legal and Accounting (Statistics) 22.00
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1. Colonial Care	1780671172	0	0	0	0	0
2. Yucaipa Valley	1306817747	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0
4. Community	1053382598	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0
9.		0	0	0	0	0
10.		0	0	0	0	0
11.		0	0	0	0	0
12.		0	0	0	0	0
13.		0	0	0	0	0
14.		0	0	0	0	0
15.		0	0	0	0	0
16.		0	0	0	0	0
17.		0	0	0	0	0
18.		0	0	0	0	0
19.		0	0	0	0	0
20.		0	0	0	0	0

SUBTOTAL (LINES 1 THROUGH 20)

0	0	0	0	0	0	0
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OTHER COMPONENTS

21. Mediterranean Gardens		0	0	0	0	0
22. Leisure Manor		0	0	0	0	0
23. Chateau Villa		0	0	0	0	0
24. Santa Fe Assisted Living		0	0	0	0	0
25.		0	0	0	0	0
26.		0	0	0	0	0
27.		0	0	0	0	0
28.		0	0	0	0	0
29.		0	0	0	0	0
30.		0	0	0	0	0
31.		0	0	0	0	0
32.		0	0	0	0	0
33.		0	0	0	0	0
34.		0	0	0	0	0
35.		0	0	0	0	0

SUBTOTAL (LINES 21 THROUGH 35)

0	0	0	0	0	0	0
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GRAND TOTAL

0	0	0	0	0	0	0
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TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

PROVIDER NPI	Telephone/Telegraph (Statistics) 23.00	Insurance (Statistics) 24.00	Taxes and Licenses (Statistics) 25.00	Supplies (Statistics) 26.00	Contributions (Statistics) 27.00	Gardening (Statistics) 28.00
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1. Colonial Care	1780671172	0	0	0	0	0	0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0
4. Community	1053382598	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0

SUBTOTAL (LINES 1 THROUGH 20)

0	0	0	0	0	0	0
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OTHER COMPONENTS

21. Mediterranean Gardens		0	0	0	0	0	0
22. Leisure Manor		0	0	0	0	0	0
23. Chateau Villa		0	0	0	0	0	0
24. Santa Fe Assisted Living		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0

SUBTOTAL (LINES 21 THROUGH 35)

0	0	0	0	0	0	0
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GRAND TOTAL

0	0	0	0	0	0	0
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TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

PROVIDER NPI	Outside Services- (Statistics) 29.00	Fines and Penalties (Statistics) 30.00	Seminars (Statistics) 31.00	Bank Charges (Statistics) 32.00	Advertising (Statistics) 33.00	(Statistics) 34.00
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1. Colonial Care	1780671172	0	0	0	0	0	0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0
4. Community	1053382598	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0

SUBTOTAL (LINES 1 THROUGH 20)

0	0	0	0	0	0	0
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OTHER COMPONENTS

21. Mediterranean Gardens		0	0	0	0	0	0
22. Leisure Manor		0	0	0	0	0	0
23. Chateau Villa		0	0	0	0	0	0
24. Santa Fe Assisted Living		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0

SUBTOTAL (LINES 21 THROUGH 35)

0	0	0	0	0	0	0
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GRAND TOTAL

0	0	0	0	0	0	0
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TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

PROVIDER NPI	Postage (Statistics) 35.00	Data Processing (Statistics) 36.00	Dues and Sdsubscriptions (Statistics) 37.00	Social Service Other (Statistics) 38.00	Management (Statistics) 39.00	(Statistics) 40.00
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1. Colonial Care	1780671172	0	0	0	0	0	0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0
4. Community	1053382598	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
19.		0	0	0	0	0	0
20.		0	0	0	0	0	0

SUBTOTAL (LINES 1 THROUGH 20)

0	0	0	0	0	0	0
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OTHER COMPONENTS

21. Mediterranean Gardens		0	0	0	0	0	0
22. Leisure Manor		0	0	0	0	0	0
23. Chateau Villa		0	0	0	0	0	0
24. Santa Fe Assisted Living		0	0	0	0	0	0
25.		0	0	0	0	0	0
26.		0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
34.		0	0	0	0	0	0
35.		0	0	0	0	0	0

SUBTOTAL (LINES 21 THROUGH 35)

0	0	0	0	0	0	0
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GRAND TOTAL

0	0	0	0	0	0	0
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TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

PROVIDER NPI	(Statistics) 41.00	(Statistics) 42.00	(Statistics) 43.00
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1. Colonial Care	1780671172	0	0	0
2. Yucaipa Valley	1306817747	0	0	0
3. Ivy Retreat	1750352191	0	0	0
4. Community	1053382598	0	0	0
5. Hampton Manor	1609847144	0	0	0
6. Villa Monte Vista	1982675328	0	0	0
7. Sky Harbor	1417928862	0	0	0
8. Desert Manor	1710958160	0	0	0
9.		0	0	0
10.		0	0	0
11.		0	0	0
12.		0	0	0
13.		0	0	0
14.		0	0	0
15.		0	0	0
16.		0	0	0
17.		0	0	0
18.		0	0	0
19.		0	0	0
20.		0	0	0

SUBTOTAL (LINES 1 THROUGH 20)

0	0	0
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OTHER COMPONENTS

21. Mediterranean Gardens		0	0	0
22. Leisure Manor		0	0	0
23. Chateau Villa		0	0	0
24. Santa Fe Assisted Living		0	0	0
25.		0	0	0
26.		0	0	0
27.		0	0	0
28.		0	0	0
29.		0	0	0
30.		0	0	0
31.		0	0	0
32.		0	0	0
33.		0	0	0
34.		0	0	0
35.		0	0	0

SUBTOTAL (LINES 21 THROUGH 35)

0	0	0
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GRAND TOTAL

0	0	0
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TOTAL STATISTICS
COST TO BE ALLOCATED (FROM SCHEDULE 8)
UNIT COST MULTIPLIER

0	0	0
\$0	\$0	\$0
0.000000	0.000000	0.000000

DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

HEALTH CARE FACILITIES

	PROVIDER NPI	REPORTED TOTAL (SCH.)						AUDITED TOTAL
1.	Colonial Care	1780671172	\$0	\$0	\$0	\$0	\$0	\$0
2.	Yucaipa Valley	1306817747	0	0	0	0	0	0
3.	Ivy Retreat	1750352191	0	0	0	0	0	0
4.	Community	1053382598	0	0	0	0	0	0
5.	Hampton Manor	1609847144	0	0	0	0	0	0
6.	Villa Monte Vista	1982675328	0	0	0	0	0	0
7.	Sky Harbor	1417928862	0	0	0	0	0	0
8.	Desert Manor	1710958160	0	0	0	0	0	0
9.			0	0	0	0	0	0
10.			0	0	0	0	0	0
11.			0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
19.			0	0	0	0	0	0
20.			0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)			\$0	\$0	\$0	\$0	\$0	\$0

OTHER COMPONENTS

21.	Mediterranean Gardens		\$0	\$0	\$0	\$0	\$0	\$0
22.	Leisure Manor		0	0	0	0	0	0
23.	Chateau Villa		0	0	0	0	0	0
24.	Santa Fe Assisted Living		0	0	0	0	0	0
25.			0	0	0	0	0	0
26.			0	0	0	0	0	0
27.			0	0	0	0	0	0
28.			0	0	0	0	0	0
29.			0	0	0	0	0	0
30.			0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.			0	0	0	0	0	0
34.			0	0	0	0	0	0
35.			0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

(To Schedule 3)

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

<u>HEALTH CARE FACILITIES</u>	PROVIDER NPI							AUDITED TOTAL
1. Colonial Care	1780671172	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0	0
4. Community	1053382598	0	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
19.		0	0	0	0	0	0	0
20.		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		\$0						
<u>OTHER COMPONENTS</u>								
21. Mediterranean Gardens		0	0	0	0	0	0	0
22. Leisure Manor		0	0	0	0	0	0	0
23. Chateau Villa		0	0	0	0	0	0	0
24. Santa Fe Assisted Living		0	0	0	0	0	0	0
25.		0	0	0	0	0	0	0
26.		0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
34.		0	0	0	0	0	0	0
35.		0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		\$0						
GRAND TOTAL		\$0						

(To Schedule 3-1)

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

LINE NO.	COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. 2, COL 6)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED POOLED COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries and Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Other	0		0	0
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Travel and Entertainment	0		0	0
17.00	Automobile	2,834		0	2,834
18.00	Depreciation/amortization	0		0	0
19.00	Building Rental	12,000	1	(12,000)	0
20.00	Equipment Rental	4,695		0	4,695
21.00	Contract Labor	22,426	2,3	(5,683)	16,743
22.00	Legal and Accounting	154,663	4,5	(31,074)	123,589
23.00	Telephone/Telegraph	17,153		0	17,153
24.00	Insurance	674		0	674
25.00	Taxes and Licenses	0		0	0
26.00	Supplies	26,534	6	(898)	25,636
27.00	Contributions	0		0	0
28.00	Gardening	282		0	282
29.00	Outside Services-Repairs	9,571		0	9,571
30.00	Fines and Penalties	0		0	0
31.00	Seminars	0		0	0
32.00	Bank Charges	115		0	115
33.00	Advertising	0		0	0
34.00		0		0	0
35.00	Postage	340		0	340
36.00	Data Processing	122,635	7	(15,103)	107,532
37.00	Dues and Sdsubscriptions	24,245	8,9,10	(11,557)	12,688
38.00	Social Service Other	0		0	0
39.00	Management	0		0	0
40.00		0		0	0
41.00		0		0	0
42.00		0		0	0
43.00		0		0	0
44.00	SUBTOTAL (sum of lines 11 through 43.00)	<u>\$398,167</u>		<u>(\$76,315)</u>	<u>\$321,852</u>
45.00	TOTAL ALLOWABLE EXPENSES	<u>\$398,167</u>		<u>(\$76,315)</u>	<u>\$321,852</u>
					(To Sch. 4)
46.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
	TOTAL EXPENSES	<u>\$398,167</u>		<u>(\$76,315)</u>	<u>\$321,852</u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

LINE NO.	COST CENTER DESCRIPTION	REPORTED DIRECT ALLOC. (SCH. 2, COL 4)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED DIRECT COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries and Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Other	0		0	0
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Travel and Entertainment	0		0	0
17.00	Automobile	0		0	0
18.00	Depreciation/amortization	0		0	0
19.00	Building Rental	0		0	0
20.00	Equipment Rental	0		0	0
21.00	Contract Labor	0		0	0
22.00	Legal and Accounting	0		0	0
23.00	Telephone/Telegraph	0		0	0
24.00	Insurance	0		0	0
25.00	Taxes and Licenses	0		0	0
26.00	Supplies	0		0	0
27.00	Contributions	0		0	0
28.00	Gardening	0		0	0
29.00	Outside Services-Repairs	0		0	0
30.00	Fines and Penalties	0		0	0
31.00	Seminars	0		0	0
32.00	Bank Charges	0		0	0
33.00	Advertising	0		0	0
34.00		0		0	0
35.00	Postage	0		0	0
36.00	Data Processing	0		0	0
37.00	Dues and Sdsubscriptions	0		0	0
38.00	Social Service Other	0		0	0
39.00	Management	0		0	0
40.00		0		0	0
41.00		0		0	0
42.00		0		0	0
43.00		0		0	0
44.00	SUBTOTAL (sum of lines 11 through 43.00)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
45.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
(To Sch. 7, 7-1)					
46.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		<u><u>\$0</u></u>		<u><u>\$0</u></u>	<u><u>\$0</u></u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

LINE NO.	COST CENTER DESCRIPTION	REPORTED FUNCTIONAL COSTS (SCH.)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED FUNCTIONAL COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries and Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Other	0		0	0
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Travel and Entertainment	0		0	0
17.00	Automobile	0		0	0
18.00	Depreciation/amortization	0		0	0
19.00	Building Rental	0		0	0
20.00	Equipment Rental	0		0	0
21.00	Contract Labor	0		0	0
22.00	Legal and Accounting	0		0	0
23.00	Telephone/Telegraph	0		0	0
24.00	Insurance	0		0	0
25.00	Taxes and Licenses	0		0	0
26.00	Supplies	0		0	0
27.00	Contributions	0		0	0
28.00	Gardening	0		0	0
29.00	Outside Services-Repairs	0		0	0
30.00	Fines and Penalties	0		0	0
31.00	Seminars	0		0	0
32.00	Bank Charges	0		0	0
33.00	Advertising	0		0	0
34.00		0		0	0
35.00	Postage	0		0	0
36.00	Data Processing	0		0	0
37.00	Dues and Sdsubscriptions	0		0	0
38.00	Social Service Other	0		0	0
39.00	Management	0		0	0
40.00		0		0	0
41.00		0		0	0
42.00		0		0	0
43.00		0		0	0
44.00	SUBTOTAL (sum of lines 11 through 43.00)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
45.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
(To Sch. 6, 6-1)					
46.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		<u>\$0</u>		<u>\$0</u>	<u>\$0</u>

REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICESFISCAL PERIOD ENDED:
DECEMBER 31, 2011

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT ALLOCATION		FUNCTIONAL ALLOCATION		POOLED ALLOCATION		TOTAL ALLOCATION HOME OFFICE COSTS	
		FROM	TO	CAPITAL RELATED COSTS (SCH. 4)	NON-CAPITAL RELATED COSTS (SCH. 4)	CAPITAL RELATED COSTS	NON-CAPITAL RELATED COSTS	CAPITAL RELATED COSTS (SCH. 5)	NON-CAPITAL RELATED COSTS (SCH. 5)		
HEALTH CARE FACILITIES											
1.	Colonial Care	1780671172	01/01/11	12/31/11					\$91,718	\$91,718	
2.	Yucaipa Valley	1306817747	01/01/11	12/31/11					23,965	23,965	
3.	Ivy Retreat	1750352191	01/01/11	12/31/11					20,614	20,614	
4.	Community	1053382598	01/01/11	12/31/11					37,227	37,227	
5.	Hampton Manor	1609847144	01/01/11	12/31/11					55,246	55,246	
6.	Villa Monte Vista	1982675328	01/01/11	12/31/11					68,184	68,184	
7.	Sky Harbor	1417928862	01/01/11	12/31/11					42,489	42,489	
8.	Desert Manor	1710958160	01/01/11	12/31/11					20,938	20,938	
9.										0	
10.										0	
11.										0	
12.										0	
13.										0	
14.										0	
15.										0	
16.										0	
17.										0	
18.										0	
19.										0	
20.										0	
SUBTOTAL (LINES 1 THROUGH 20)									\$0	\$360,381	\$360,381
OTHER COMPONENTS											
21.	Mediterranean Gardens		01/01/11	12/31/11					\$9,695	\$9,695	
22.	Leisure Manor		01/01/11	12/31/11					6,662	6,662	
23.	Chateau Villa		01/01/11	12/31/11					11,918	11,918	
24.	Santa Fe Assisted Living		01/01/11	12/31/11					9,511	9,511	
25.										0	
26.										0	
27.										0	
28.										0	
29.										0	
30.										0	
31.										0	
32.										0	
33.										0	
34.										0	
35.										0	
SUBTOTAL (LINES 21 THROUGH 35)									\$0	\$37,786	\$37,786
GRAND TOTAL									\$0	\$398,167	\$398,167

(To Sch. 2, Col. 1)

Provider Name						Fiscal Period	Provider NPI		Adjustments
JAMES W. BRASWELL MANAGEMENT SERVICES						JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	HOME OFFICE		10
Report References						Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report					
	DHS 3095 Page or Schedule	Line	Col.	Sch	Line				
<u>ADJUSTMENTS TO REPORTED COSTS</u>									
1	2	9	6	8	19.00	Building Rental To eliminate building rental expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	\$12,000	(\$12,000)	\$0
	2	11	6	8	21.00	Contract Labor	\$22,426		
2						To eliminate contract labor expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(\$4,145)	
3						To eliminate prior year contract labor expenses. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304		<u>(1,538)</u> (\$5,683)	\$16,743
	2	12	6	8	22.00	Legal and Accounting	\$154,663		
4						To eliminate prior year accounting expenses. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304		(\$11,863)	
5						To eliminate accounting expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		<u>(19,211)</u> (\$31,074)	\$123,589
6	2	16	6	8	26.00	Supplies To eliminate supplies expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$26,534	(\$898)	\$25,636

Provider Name						Fiscal Period		Provider NPI		Adjustments
JAMES W. BRASWELL MANAGEMENT SERVICES						JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		HOME OFFICE		10
Report References						Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	DHS 3095 Page or Schedule	Line	Col.	Sch	Line					
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
7	2	26	6	8	36.00	Data Processing To eliminate prior year data processing expenses. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	\$122,635	(\$15,103)	\$107,532	
	2	27	6	8	37.00	Dues and Subscription	\$24,245			
8						To eliminate prior year dues and subscription expenses. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304		(\$896)		
9						To eliminate subscription expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		(10,000)		
10						To eliminate dues and subscription expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(661) (\$11,557)	\$12,688	