

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BRASWELL'S YUCAIPA VALLEY CONVALESCENT  
YUCAIPA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1306817747**

**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

July 30, 2013

Administrator  
Braswell's Yucaipa Valley Convalescent  
35253 Avenue H  
Yucaipa, CA 92399

BRASWELL'S YUCAIPA VALLEY CONVALESCENT  
NATIONAL PROVIDER IDENTIFIER (NPI) 1306817747  
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, 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 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 \$12,523, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

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.

Administrator  
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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

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

## Provider Name:

BRASWELL'S YUCAIPA VALLEY CONVALESCENT

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1306817747

## OSHPD Facility No.:

206361383

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	\$ 1,301,545	\$ 71.71
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 371,161	\$ 20.45
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 333,462	\$ 18.37
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 9,325	\$ 0.51
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 7,158	\$ 0.39
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 12,487	\$ 0.69
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 34,892	\$ 1.92
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 217,975	\$ 12.01
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 240,435	\$ 13.25
11	Cost of Routine Service/Audited Total Costs	\$ 2,570,003	\$ 2,528,440	\$ 139.30
12	Total Patient Days (Adj )	18,151	18,151	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 141.59	\$ 139.30	
14	Overpayments (Adjs 14 - 16)	\$ 0	\$ (12,523)	
15	Medi-Cal Days (Adj 12)	11,667	11,641	
16	Medi-Cal Managed Care Days (Adj 13)		188	
<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:**  
BRASWELL'S YUCAIPA VALLEY CONVALESCENT

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

**Provider NPI:**  
1306817747

**OSHPD Facility No.:**  
206361383

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:**  
BRASWELL'S YUCAIPA VALLEY CONVALESCENT

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

**Provider NPI:**  
1306817747

**OSHPD Facility No.:**  
206361383

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 54,292	\$ 54,292		
160	Activities	56,405		\$ 56,405	
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	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
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,190,848	54,292	56,405	1,301,545 *
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>\$ 1,301,545</b>	<b>\$ 54,292</b>	<b>\$ 56,405</b>	<b>\$ 1,301,545</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Provider NPI:  
1306817747

OSHPD Facility Number:  
206361383

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 38,092	\$ 38,092										
010	Housekeeping	71,562	-	\$ 71,562									
060	Laundry and Linen	37,817	1,143	2,147	\$ 41,107								
065	Dietary	170,249	1,815	3,410	0	\$ 175,474							
155	Social Services	N/A	874	1,642	0	0	\$ 2,516						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,057	3,865	0	0	0	0		\$ 5,922	\$ 5,922		
166	Medical Records	37,508	471	884	0	0	0	0		38,863		\$ 38,863	
170	Inservice Education - Nursing	23,905	0	0	0	0	0	0	\$ 23,905				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		134	253	0	0	0	0	0	387	29	187	\$ 603
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	26	171	197
080	Physical Therapy		807	1,516	0	0	0	0	0	2,322	226	1,481	4,030
081	Respiratory Therapy		0	0	0	0	0	0	0	0	1	7	8
082	Occupational Therapy		0	0	0	0	0	0	0	0	92	603	695
083	Speech Pathology		0	0	0	0	0	0	0	0	6	40	46
085	Pharmacy		0	0	0	0	0	0	0	0	240	1,574	1,814
090	Laboratory		0	0	0	0	0	0	0	0	16	108	124
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	49	325	374
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		30,791	57,846	41,107	175,474	2,516	0	23,905	331,639	5,226	34,296	371,161*
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	11	71	82
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 379,133</b>	<b>\$ 38,092</b>	<b>\$ 71,562</b>	<b>\$ 41,107</b>	<b>\$ 175,474</b>	<b>\$ 2,516</b>	<b>\$ -</b>	<b>\$ 23,905</b>	<b>\$ 334,348</b>	<b>\$ 5,922</b>	<b>\$ 38,863</b>	<b>\$ 379,133</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Provider NPI:  
1306817747

OSHPD Facility Number:  
206361383

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	\$ 114,945	\$ 114,945										
010	Housekeeping	10,063	0	\$ 10,063									
060	Laundry and Linen	5,495	3,449	302	\$ 9,246								
065	Dietary	121,770	5,477	480	0	\$ 127,727							
155	Social Services	1,085	2,637	231	0	0	\$ 3,953						
160	Activities	4,160	0	0	0	0	0	\$ 4,160					
165	Administration	N/A	6,208	543	0	0	0	0		\$ 6,751	\$ 6,751		
166	Medical Records	3,128	1,420	124	0	0	0	0		4,672		\$ 4,672	
170	Inservice Education - Nursing	71	0	0	0	0	0	0	\$ 71				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	9,882	406	36	0	0	0	0	0	10,323	33	23	\$ 10,378
077	Specialized Support Surfaces	9,821	0	0	0	0	0	0	0	9,821	30	21	9,871
080	Physical Therapy	79,854	2,434	213	0	0	0	0	0	82,502	257	178	82,937
081	Respiratory Therapy	403	0	0	0	0	0	0	0	403	1	1	405
082	Occupational Therapy	34,656	0	0	0	0	0	0	0	34,656	105	72	34,833
083	Speech Pathology	2,310	0	0	0	0	0	0	0	2,310	7	5	2,322
085	Pharmacy	90,514	0	0	0	0	0	0	0	90,514	273	189	90,977
090	Laboratory	6,186	0	0	0	0	0	0	0	6,186	19	13	6,218
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	18,665	0	0	0	0	0	0	0	18,665	56	39	18,760
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	77,176	92,914	8,134	9,246	127,727	3,953	4,160	71	323,381	5,958	4,123	333,462 *
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	4,106	0	0	0	0	0	0	0	4,106	12	9	4,127
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 594,290</b>	<b>\$ 114,945</b>	<b>\$ 10,063</b>	<b>\$ 9,246</b>	<b>\$ 127,727</b>	<b>\$ 3,953</b>	<b>\$ 4,160</b>	<b>\$ 71</b>	<b>\$ 582,866</b>	<b>\$ 6,751</b>	<b>\$ 4,672</b>	<b>\$ 594,290</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BRASWELL'S YUCAIPA VALLEY CONVALESCENT

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

Provider NPI:  
1306817747

OSHPD Facility Number:  
206361383

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 9,638	57%							
	Property Tax (line 40)	7,399	43%	\$ 17,037						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			511	0	0	\$ 511			
065	Dietary			812	0	0	0	\$ 812		
155	Social Services			391	0	0	0	0	\$ 391	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			920	0	0	0	0	0	0
166	Medical Records			210	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			60	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			361	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			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			13,772	0	0	511	812	391	0
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			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 17,037</b>	<b>100%</b>	<b>\$ 17,037</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 511</b>	<b>\$ 812</b>	<b>\$ 391</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BRASWELL'S YUCAIPA VALLEY CONVALESCENT

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

Provider NPI:  
1306817747

OSHPD Facility Number:  
206361383

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 57% Of Total	Property Tax 43% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 9,638	57%							
	Property Tax (line 40)	7,399	43%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 920	\$ 920				
166	Medical Records				210		\$ 210			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	60	4	1	\$ 66	\$ 37	\$ 28
077	Specialized Support Surfaces			0	0	4	1	5	3	2
080	Physical Therapy			0	361	35	8	404	229	175
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	14	3	18	10	8
083	Speech Pathology			0	0	1	0	1	1	1
085	Pharmacy			0	0	37	9	46	26	20
090	Laboratory			0	0	3	1	3	2	1
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	8	2	9	5	4
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	15,485	812	186	16,483	9,325	7,158
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	2	0	2	1	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 17,037	100%	\$ -	\$ 15,906	\$ 920	\$ 210	\$ 17,037	\$ 9,638	\$ 7,399

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Provider NPI:  
1306817747

OSHPD Facility Number:  
206361383

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. 48% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 43% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 4,204												
055	Interest - Other	823												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	267,426												
	Total Costs Allocable as Administration	272,453	48%											
167	CDPH Licensing Fees	14,150	2%											
168	Professional Liability Insurance	39,539	7%											
169	Quality Assurance Fees	247,003	43%											
174	Caregiver Training	0	0%											
	Total	573,145	100%						\$ 573,145					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 387	\$ 10,323	\$ 60	\$ 10,770	2,762	\$ 1,313	\$ 68	\$ 191	\$ 1,190	\$ -
077	Specialized Support Surfaces			0	0	9,821	0	9,821	2,519	1,197	62	174	1,086	0
080	Physical Therapy			0	2,322	82,502	361	85,185	21,848	10,386	539	1,507	9,416	0
081	Respiratory Therapy			0	0	403	0	403	103	49	3	7	45	0
082	Occupational Therapy			0	0	34,656	0	34,656	8,889	4,225	219	613	3,831	0
083	Speech Pathology			0	0	2,310	0	2,310	592	282	15	41	255	0
085	Pharmacy			0	0	90,514	0	90,514	23,215	11,036	573	1,602	10,005	0
090	Laboratory			0	0	6,186	0	6,186	1,587	754	39	109	684	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	18,665	0	18,665	4,787	2,276	118	330	2,063	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			1,301,545	331,639	323,381	15,485	1,972,050	505,789	240,435	12,487	34,892	217,975	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	4,106	0	4,106	1,053	501	26	73	454	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 573,145		\$ 1,301,545	\$ 334,348	\$ 582,866	\$ 15,906	\$ 2,234,666	\$ 573,145					
	Total Administrative Costs							\$ 573,145		\$ 272,453	\$ 14,150	\$ 39,539	\$ 247,003	\$ -
	Unit Cost Multiplier							0.25647904						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 44,785	\$ 11,424	\$ 1,131	\$ 57,339							
	<b>TOTAL FACILITY COSTS</b>							\$ 2,865,150						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Provider NPI:  
1306817747

OSHPD Facility Number:  
206361383

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 9)	Plant Ops (SQ FT) 5 (Adj 9)	Hskpng (SQ FT) 10 (Adj 9)	Laundry (LBS) 60 (Adj 10)	Dietary (MEALS) 65 (Adj 11)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	425	425	425							
065	Dietary	675	675	675							
155	Social Services	325	325	325							
160	Activities										
165	Administration	765	765	765							
166	Medical Records	175	175	175							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	50	50	50						10,770	10,770
077	Specialized Support Surfaces									9,821	9,821
080	Physical Therapy	300	300	300						85,185	85,185
081	Respiratory Therapy									403	403
082	Occupational Therapy									34,656	34,656
083	Speech Pathology									2,310	2,310
085	Pharmacy									90,514	90,514
090	Laboratory									6,186	6,186
095	Home Health Services									0	0
100	Other Ancillary Services									18,665	18,665
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,450	11,450	11,450	95,740	54,171	1,268,024	1,268,024	1,268,024	1,972,050	1,972,050
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									4,106	4,106
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	14,165	14,165	14,165	95,740	54,171	1,268,024	1,268,024	1,268,024	2,234,666	2,234,666
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 54,292	\$ 56,405			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.042816224	0.044482597			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 38,092	\$ 71,562	\$ 41,107	\$ 175,474	\$ 2,516	\$ -	\$ 23,905	\$ 5,922	\$ 38,863
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		2.68916343	5.05202965	0.42936084	3.23926650	0.00198410	0.00000000	0.01885217	0.00265007	0.01739084
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 114,945	\$ 10,063	\$ 9,246	\$ 127,727	\$ 3,953	\$ 4,160	\$ 71	\$ 6,751	\$ 4,672
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		8.11471938	0.71041299	0.09657073	2.35784764	0.00311758	0.00328070	0.00005599	0.00302113	0.00209087
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 17,037	\$ -	\$ -	\$ 511	\$ 812	\$ 391	\$ -	\$ -	\$ 920	\$ 210
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	1.20275327	0.00000000	0.00000000	0.00533915	0.01498696	0.00030827	0.00000000	0.00000000	0.00041174	0.00009419

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRASWELL'S YUCAIPA VALLEY CONVALESCENT

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

Provider NPI:  
1306817747

OSHPD Facility Number:  
206361383

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	\$ 30,181	\$ 0	\$ 30,181	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,911	0	7,911	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	114,945	0	114,945	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 153,037	\$ 0	\$ 153,037	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 55,891	\$ 0	\$ 55,891	(Sch 3)
010	.20-.39	Fringe Benefits	6300	15,671	0	15,671	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	10,063	0	10,063	(Sch 4)
010		Housekeeping - Total	6300	\$ 81,625	\$ 0	\$ 81,625	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	8,791	0	8,791	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	0	847	847	(Sch 5)
040		Property Taxes	7300	7,399	0	7,399	(Sch 5)
045		Property Insurance	7400	4,204	0	4,204	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 823	\$ 0	\$ 823	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 255,879	\$ 847	\$ 256,726	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 29,529	\$ 0	\$ 29,529	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,288	0	8,288	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	5,495	0	5,495	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 43,312	\$ 0	\$ 43,312	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 132,764	\$ 0	\$ 132,764	(Sch 3)
065	.20-.39	Fringe Benefits	6500	37,485	0	37,485	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	121,770	0	121,770	(Sch 4)
065		Dietary - Total	6500	\$ 292,019	\$ 0	\$ 292,019	
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	9,882	0	9,882	(Sch 4)
075		Patient Supplies - Total	8100	\$ 9,882	\$ 0	\$ 9,882	
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	9,821	0	9,821	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 9,821	\$ 0	\$ 9,821	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRASWELL'S YUCAIPA VALLEY CONVALESCENT

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

Provider NPI:  
1306817747

OSHPD Facility Number:  
206361383

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	79,854	0	79,854	(Sch 4)
080		Physical Therapy - Total	8200	\$ 79,854	\$ 0	\$ 79,854	
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	403	0	403	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 403	\$ 0	\$ 403	
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	34,656	0	34,656	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 34,656	\$ 0	\$ 34,656	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	2,310	0	2,310	(Sch 4)
083		Speech Pathology - Total	8280	\$ 2,310	\$ 0	\$ 2,310	
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	85,451	5,063	90,514	(Sch 4)
085		Pharmacy - Total	8300	\$ 85,451	\$ 5,063	\$ 90,514	
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	6,186	0	6,186	(Sch 4)
090		Laboratory - Total	8400	\$ 6,186	\$ 0	\$ 6,186	
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	18,665	0	18,665	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 18,665	\$ 0	\$ 18,665	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

BRASWELL'S YUCAIPA VALLEY CONVALESCENT

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1306817747

## OSHPD Facility Number:

206361383

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		\$ 247,228	\$ 5,063	\$ 252,291	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 943,680	\$ 0	\$ 943,680	(Sch 2)
105	.20-.39	Fringe Benefits	6110	247,168	0	247,168	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	77,176	0	77,176	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,268,024	\$ 0	\$ 1,268,024	
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:  
BRASWELL'S YUCAIPA VALLEY CONVALESCENT

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

Provider NPI:  
1306817747

OSHPD Facility Number:  
206361383

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	4,106	0	4,106 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,106	\$ 0	\$ 4,106
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>		\$ 1,272,130	\$ 0	\$ 1,272,130
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,533	\$ 0	\$ 40,533 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,759	0	13,759 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	25,873	(24,788)	1,085 (Sch 4)
155		Social Services - Total	6600	\$ 80,165	\$ (24,788)	\$ 55,377

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRASWELL'S YUCAIPA VALLEY CONVALESCENT

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

Provider NPI:  
1306817747

OSHPD Facility Number:  
206361383

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	\$ 44,534	\$ 0	\$ 44,534	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,871	0	11,871	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,160	0	4,160	(Sch 4)
160		Activities - Total	6700	\$ 60,565	\$ 0	\$ 60,565	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 147,088	\$ 0	\$ 147,088	(Sch 6)
165	.20-.39	Fringe Benefits	6900	25,615	0	25,615	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	111,236	(16,513)	94,723	(Sch 6)
165		Administration - Total	6900	\$ 283,939	\$ (16,513)	\$ 267,426	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 32,183	\$ 0	\$ 32,183	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,325	0	5,325	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,128	0	3,128	(Sch 4)
166		Medical Records - Total	6900	\$ 40,636	\$ 0	\$ 40,636	
167		CDPH Licensing Fees	6900	\$ 14,150	\$ 0	\$ 14,150	(Sch 6)
168		Professional Liability Insurance	6900	\$ 40,389	\$ (850)	\$ 39,539	(Sch 6)
169		Quality Assurance Fees	6900	\$ 247,003	\$ 0	\$ 247,003	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 17,364	\$ 0	\$ 17,364	(Sch 3)
170	.20-.39	Fringe Benefits	6800	6,541	0	6,541	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	71	0	71	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 23,976	\$ 0	\$ 23,976	
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>		\$ 790,823	\$ (42,151)	\$ 748,672	
200		<b>Total</b>		\$ 2,901,391	\$ (36,241)	\$ 2,865,150	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 32,589	
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name:  
BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Provider NPI:  
1306817747

OSHPD Facility Number:  
206361383

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 8	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$36,241) (To Sch 8)	0	0	0	(24,788)	(2,479)	(4,380)	(4,594)	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
BRASWELL'S YUCAIPA VALLEY CONVALESCENT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1306817747		16
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 total group health insurance costs in the audit report for informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$32,589	\$32,589

Provider Name							Fiscal Period	Provider NPI	Adjustments		
BRASWELL'S YUCAIPA VALLEY CONVALESCENT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1306817747	16		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$847	\$847	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify lease expenses from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	111,236	(847)	110,389 *	
3	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$85,451	\$5,063	\$90,514	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify pharmacy expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304 CCR, Title 22, Sections 51123 and 51511	* 110,389	(5,063)	105,326 *	
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$105,326	\$850	\$106,176 *	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To reclassify finance fees, taxes and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501	40,389	(850)	39,539	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BRASWELL'S YUCAIPA VALLEY CONVALESCENT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1306817747		16
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
5	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor To eliminate medical transportation expense not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2300, and 2304 CCR, Title 22, Sections 51511, 51123(b), and 51323	\$25,873	(\$24,788)	\$1,085
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$106,176	
6							To eliminate legal expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$2,479)	
7							To adjust legal expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306		(4,380)	
8							To adjust reported home office costs to agree with the James W. Braswell Management Services 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		<u>(4,594)</u> (\$11,453)	\$94,723

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
BRASWELL'S YUCAIPA VALLEY CONVALESCENT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1306817747	16	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
9	10.7	060	1,2,3	7	060	Laundry and Linen (Square Feet)	0	425	425	
	10.7	065	1,2,3	7	065	Dietary	0	675	675	
	10.7	075	1,2,3	7	075	Patient Supplies	0	50	50	
	10.7	080	1,2,3	7	080	Physical Therapy	0	300	300	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	11,450	11,450	
	10.7	155	1,2,3	7	155	Social Services	0	325	325	
	10.7	165	1,2,3	7	165	Administration	0	765	765	
	10.7	166	1,2,3	7	166	Medical Records	0	175	175	
	10.7	175	1,2,3	7	N/A	Total Statistics - Square Feet	0	14,165	14,165	
To establish square footage statistics to agree with prior year's audited statistics. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
10	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	0	95,740	95,740	
	10.7	175	4	7	N/A	Total Statistics - Pounds of Laundry	0	95,740	95,740	
To establish pounds of laundry statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										
11	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	0	54,171	54,171	
	10.7	175	5	7	N/A	Total Statistics - Meals Served	0	54,171	54,171	
To establish dietary meals statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
BRASWELL'S YUCAIPA VALLEY CONVALESCENT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1306817747		16
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				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
12	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care 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 February 28, 2013 Report Date: March 4, 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	11,667	(26)	11,641	
13	Not Reported			1	16	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	188	188	

Provider Name							Fiscal Period			Provider NPI		Adjustments
BRASWELL'S YUCAIPA VALLEY CONVALESCENT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1306817747		16
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						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
	Not Reported			1	14		Overpayments	\$0				
14							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		\$3,314			
15							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		7,741			
16							To recover Medi-Cal overbillings due to the provider's discriminatory billing practice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 51480(a) and 51501		<u>1,468</u> \$12,523	\$12,523		