

**REPORT
ON THE
RATE SETTING AUDIT**

**BROWNING MANOR CONVALESCENT
DELANO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1275614380**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Lisa Merrill**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 17, 2013

Jim Higbee
Director of Reimbursement
Magnolia Health Corporation
999 North M Street
Tulare, CA 93274

BROWNING MANOR CONVALESCENT
NATIONAL PROVIDER IDENTIFIER (NPI) 1275614380
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of share of cost for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$37,607, which resulted from Medi-Cal overpayments

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

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.

Jim Higbee
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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BROWNING MANOR CONVALESCENT

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

Provider NPI:
1275614380

OSHPD Facility No.:
206150668

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,378,174	\$ 77.29
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 424,165	\$ 23.79
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 337,398	\$ 18.92
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 23,527	\$ 1.32
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 12,768	\$ 0.72
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,436	\$ 0.75
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 25,925	\$ 1.45
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 210,810	\$ 11.82
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 636,585	\$ 35.70
11	Cost of Routine Service/Audited Total Costs	\$ 3,109,138.00	\$ 3,062,788	\$ 171.76
12	Total Patient Days (Adj)	17,832	17,832	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 174.36	\$ 171.76	
14	Overpayments (Adj 10-11)	\$ 0	\$ (37,607)	
15	Medi-Cal Days (Adj 9)	15,729	15,647	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00 *
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00 *
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BROWNING MANOR CONVALESCENT

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

Provider NPI:
1275614380

OSHPD Facility No.:
206150668

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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	

* (From Subacute Care Schedule 1)

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
BROWNING MANOR CONVALESCENT

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

Provider NPI:
1275614380

OSHPD Facility No.:
206150668

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 34,502	\$ 34,502		
160	Activities	53,417		\$ 53,417	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	72,264	0	0	72,264 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	50,917	0	0	50,917 ***
083	Speech Pathology	13,699	0	0	13,699 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,290,255	34,502	53,417	1,378,174 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 **
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
TOTAL		\$ 1,515,054	\$ 34,502	\$ 53,417	\$ 1,515,054

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BROWNING MANOR CONVALESCENT

Provider NPI:
1275614380

OSHPD Facility Number:
206150668

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 23,693	\$ 23,693										
010	Housekeeping	91,231	321	\$ 91,552									
060	Laundry and Linen	74,208	1,794	7,029	\$ 83,031								
065	Dietary	154,177	3,471	13,596	0	\$ 171,244							
155	Social Services	N/A	204	797	0	0	\$ 1,001						
160	Activities	N/A	1,331	5,214	0	0	0	\$ 6,545					
165	Administration	N/A	1,682	6,588	0	0	0	0		\$ 8,270	\$ 8,270		
166	Medical Records	22,690	268	1,049	0	0	0	0		24,007		\$ 24,007	
170	Inservice Education - Nursing	70,409	187	734	0	0	0	0	\$ 71,331				
ANCILLARY SERVICES													
075	Patient Supplies		943	3,693	0	0	0	0	0	4,635	96	277	\$ 5,008 ***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy		354	1,385	0	0	0	0	0	1,738	258	748	2,744 ***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy		0	0	0	0	0	0	0	0	172	499	671 ***
083	Speech Pathology		0	0	0	0	0	0	0	0	46	134	180 ***
085	Pharmacy		337	1,322	0	0	0	0	0	1,659	438	1,270	3,367 ***
090	Laboratory		0	0	0	0	0	0	0	0	11	32	43 ***
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	59	170	229 ***
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0 ***
ROUTINE SERVICES													
105	Skilled Nursing Care		12,801	50,146	83,031	171,244	1,001	6,545	71,331	396,098	7,191	20,876	424,165 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 **
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 436,408	\$ 23,693	\$ 91,552	\$ 83,031	\$ 171,244	\$ 1,001	\$ 6,545	\$ 71,331	\$ 404,131	\$ 8,270	\$ 24,007	\$ 436,408

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BROWNING MANOR CONVALESCENT

Provider NPI:
1275614380

OSHPD Facility Number:
206150668

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 107,058	\$ 107,058										
010	Housekeeping	11,480	1,452	\$ 12,932									
060	Laundry and Linen	10,136	8,108	993	\$ 19,237								
065	Dietary	99,871	15,683	1,920	0	\$ 117,474							
155	Social Services	0	920	113	0	0	\$ 1,032						
160	Activities	4,440	6,014	736	0	0	0	\$ 11,191					
165	Administration	N/A	7,599	931	0	0	0	0		\$ 8,530	\$ 8,530		
166	Medical Records	6,435	1,210	148	0	0	0	0		7,793		\$ 7,793	
170	Inservice Education - Nursing	22	847	104	0	0	0	0	\$ 973				
ANCILLARY SERVICES													
075	Patient Supplies	17,305	4,260	522	0	0	0	0	0	22,086	99	90	\$ 22,275
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	1,597	196	0	0	0	0	0	1,793	266	243	2,302
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	177	162	339
083	Speech Pathology	0	0	0	0	0	0	0	0	0	48	44	91
085	Pharmacy	125,700	1,525	187	0	0	0	0	0	127,411	451	412	128,275
090	Laboratory	3,286	0	0	0	0	0	0	0	3,286	11	10	3,308
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	17,359	0	0	0	0	0	0	0	17,359	60	55	17,475
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	108,371	57,843	7,083	19,237	117,474	1,032	11,191	973	323,204	7,418	6,777	337,398
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	0	0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 511,463	\$ 107,058	\$ 12,932	\$ 19,237	\$ 117,474	\$ 1,032	\$ 11,191	\$ 973	\$ 495,140	\$ 8,530	\$ 7,793	\$ 511,463

* (To Schedule 1)

** (To Subacute Care Schedule 1)

*** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BROWNING MANOR CONVALESCENT

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

Provider NPI:
1275614380

OSHPD Facility Number:
206150668

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 25,595	65%							
	Property Tax (line 40)	13,890	35%	\$ 39,485						
005	Plant Operations and Maintenance			1,420	\$ 1,420					
010	Housekeeping			516	19	\$ 536				
060	Laundry and Linen			2,883	108	41	\$ 3,031			
065	Dietary			5,576	208	80	0	\$ 5,864		
155	Social Services			327	12	5	0	0	\$ 344	
160	Activities			2,138	80	31	0	0	0	\$ 2,249
165	Administration			2,702	101	39	0	0	0	0
166	Medical Records			430	16	6	0	0	0	0
170	Inservice Education - Nursing			301	11	4	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,515	56	22	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			568	21	8	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			542	20	8	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			20,566	767	293	3,031	5,864	344	2,249
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 39,485	100%	\$ 39,485	\$ 1,420	\$ 536	\$ 3,031	\$ 5,864	\$ 344	\$ 2,249

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BROWNING MANOR CONVALESCENT

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

Provider NPI:
1275614380

OSHPD Facility Number:
206150668

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 65% Of Total	Property Tax 35% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 25,595	65%							
	Property Tax (line 40)	13,890	35%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,841	\$ 2,841				
166	Medical Records				452		\$ 452			
170	Inservice Education - Nursing			\$ 317						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,593	33	5	\$ 1,631	\$ 1,057	\$ 574 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	597	89	14	700	454	246 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	0	59	9	68	44	24 ***
083	Speech Pathology			0	0	16	3	18	12	6 ***
085	Pharmacy			0	570	150	24	744	482	262 ***
090	Laboratory			0	0	4	1	4	3	2 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	20	3	23	15	8 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			317	33,431	2,471	393	36,295	23,527	12,768 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 **
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 39,485	100%	\$ 317	\$ 36,191	\$ 2,841	\$ 452	\$ 39,485	\$ 25,595	\$ 13,890

* (To Schedule 1)
** (To Subacute Care Schedule 1)
*** (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BROWNING MANOR CONVALESCENT

Provider NPI:
1275614380

OSHPD Facility Number:
206150668

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. 72% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 3% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 7,059												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	725,005												
	Total Costs Allocable as Administration	732,064	72%											
167	CDPH Licensing Fees	15,451	2%											
168	Professional Liability Insurance	29,813	3%											
169	Quality Assurance Fees	242,429	24%											
174	Caregiver Training	0	0%											
	Total	1,019,757	100%						\$ 1,019,757					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 4,635	\$ 22,086	\$ 1,593	\$ 28,314	11,783	\$ 8,459	\$ 179	\$ 344	\$ 2,801	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			72,264	1,738	1,793	597	76,392	31,790	22,821	482	929	7,557	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			50,917	0	0	0	50,917	21,189	15,211	321	619	5,037	0
083	Speech Pathology			13,699	0	0	0	13,699	5,701	4,092	86	167	1,355	0
085	Pharmacy			0	1,659	127,411	570	129,641	53,949	38,729	817	1,577	12,825	0
090	Laboratory			0	0	3,286	0	3,286	1,367	982	21	40	325	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	17,359	0	17,359	7,224	5,186	109	211	1,717	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,378,174	396,098	323,204	33,431	2,130,908	886,755	636,585	13,436	25,925	210,810	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,019,757		\$ 1,515,054	\$ 404,131	\$ 495,140	\$ 36,191	\$ 2,450,516	\$ 1,019,757					
	Total Administrative Costs							\$ 1,019,757		\$ 732,064	\$ 15,451	\$ 29,813	\$ 242,429	\$ -
	Unit Cost Multiplier							0.41613971						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 32,277	\$ 16,323	\$ 3,294	\$ 51,894							
	TOTAL FACILITY COSTS							\$ 3,522,167						

* (To Schedule 1)
 ** (To Subacute Care Schedule 1)
 *** (To Subacute Care Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:
BROWNING MANOR CONVALESCENT

Provider NPI:
1275614380

OSHPD Facility Number:
206150668

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	330									
010	Housekeeping	120	120								
060	Laundry and Linen	670	670	670							
065	Dietary	1,296	1,296	1,296							
155	Social Services	76	76	76							
160	Activities	497	497	497							
165	Administration	628	628	628							
166	Medical Records	100	100	100							
170	Inservice Education - Nursing	70	70	70							
	ANCILLARY SERVICES										
075	Patient Supplies	352	352	352						28,314	28,314
077	Specialized Support Surfaces									0	0
080	Physical Therapy	132	132	132						76,392	76,392
081	Respiratory Therapy									0	0
082	Occupational Therapy									50,917	50,917
083	Speech Pathology									13,699	13,699
085	Pharmacy	126	126	126						129,641	129,641
090	Laboratory									3,286	3,286
095	Home Health Services									0	0
100	Other Ancillary Services									17,359	17,359
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	4,780	4,780	4,780	87,170	52,302	1,398,626	1,398,626	1,398,626	2,130,908	2,130,908
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									0	0
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,177	8,847	8,727	87,170	52,302	1,398,626	1,398,626	1,398,626	2,450,516	2,450,516
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 34,502 0.024668496	\$ 53,417 0.038192483			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 23,693 2.67808297	\$ 91,552 10.49070356	\$ 83,031 0.95251907	\$ 171,244 3.27413383	\$ 1,001 0.00071558	\$ 6,545 0.00467951	\$ 71,331 0.05100064	\$ 8,270 0.00337480	\$ 24,007 0.00979666
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 107,058 12.10105120	\$ 12,932 1.48185243	\$ 19,237 0.22067851	\$ 117,474 2.24607937	\$ 1,032 0.00073808	\$ 11,191 0.00800121	\$ 973 0.00069554	\$ 8,530 0.00348093	\$ 7,793 0.00318027
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 39,485 4.30260434	\$ 1,420 0.16049050	\$ 536 0.06136947	\$ 3,031 0.03477562	\$ 5,864 0.11211246	\$ 344 0.00024586	\$ 2,249 0.00160776	\$ 317 0.00022645	\$ 2,841 0.00115950	\$ 452 0.00018463

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROWNING MANOR CONVALESCENT

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

Provider NPI:
1275614380

OSHPD Facility Number:
206150668

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	\$ 23,693	\$ 0	\$ 23,693	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	107,058	0	107,058	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 130,751	\$ 0	\$ 130,751	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 66,586	\$ 0	\$ 66,586	(Sch 3)
010	.20-.39	Fringe Benefits	6300	25,031	(386)	24,645	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,480	0	11,480	(Sch 4)
010		Housekeeping - Total	6300	\$ 103,097	\$ (386)	\$ 102,711	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 25,489	\$ 0	\$ 25,489	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	106	0	106	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	14,402	(512)	13,890	(Sch 5)
045		Property Insurance	7400	7,059	0	7,059	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 280,904	\$ (898)	\$ 280,006	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 51,322	\$ 0	\$ 51,322	(Sch 3)
060	.20-.39	Fringe Benefits	6400	23,184	(298)	22,886	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,136	0	10,136	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 84,642	\$ (298)	\$ 84,344	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 110,098	\$ 0	\$ 110,098	(Sch 3)
065	.20-.39	Fringe Benefits	6500	44,718	(639)	44,079	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	99,871	0	99,871	(Sch 4)
065		Dietary - Total	6500	\$ 254,687	\$ (639)	\$ 254,048	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	17,305	0	17,305	(Sch 4)
075		Patient Supplies - Total	8100	\$ 17,305	\$ 0	\$ 17,305	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROWNING MANOR CONVALESCENT

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

Provider NPI:
1275614380

OSHPD Facility Number:
206150668

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	72,264	0	72,264	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 72,264	\$ 0	\$ 72,264	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	50,917	0	50,917	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 50,917	\$ 0	\$ 50,917	
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	13,699	0	13,699	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 13,699	\$ 0	\$ 13,699	
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	125,700	0	125,700	(Sch 4)
085		Pharmacy - Total	8300	\$ 125,700	\$ 0	\$ 125,700	
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	3,286	0	3,286	(Sch 4)
090		Laboratory - Total	8400	\$ 3,286	\$ 0	\$ 3,286	
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	17,359	0	17,359	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 17,359	\$ 0	\$ 17,359	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROWNING MANOR CONVALESCENT

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

Provider NPI:
1275614380

OSHPD Facility Number:
206150668

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		\$ 300,530	\$ 0	\$ 300,530	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 966,306	\$ (21,614)	\$ 944,692	(Sch 2)
105	.20-.39	Fringe Benefits	6110	385,038	(39,475)	345,563	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	113,771	(5,400)	108,371	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,465,115	\$ (66,489)	\$ 1,398,626	
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:
BROWNING MANOR CONVALESCENT

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

Provider NPI:
1275614380

OSHPD Facility Number:
206150668

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		0	0 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 0	\$ 0
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,465,115	\$ (66,489)	\$ 1,398,626
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 23,140	\$ 0	\$ 23,140 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,496	(134)	11,362 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 34,636	\$ (134)	\$ 34,502

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROWNING MANOR CONVALESCENT

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

Provider NPI:
1275614380

OSHPD Facility Number:
206150668

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	\$ 39,447	\$ 0	\$ 39,447	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,199	(229)	13,970	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,440	0	4,440	(Sch 4)
160		Activities - Total	6700	\$ 58,086	\$ (229)	\$ 57,857	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 120,245	\$ 0	\$ 120,245	(Sch 6)
165	.20-.39	Fringe Benefits	6900	49,385	(7,351)	42,034	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	550,020	12,706	562,726	(Sch 6)
165		Administration - Total	6900	\$ 719,650	\$ 5,355	\$ 725,005	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 16,855	\$ 0	\$ 16,855	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,933	(98)	5,835	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,435	0	6,435	(Sch 4)
166		Medical Records - Total	6900	\$ 29,223	\$ (98)	\$ 29,125	
167		CDPH Licensing Fees	6900	\$ 15,451	\$ 0	\$ 15,451	(Sch 6)
168		Professional Liability Insurance	6900	\$ 29,813	\$ 0	\$ 29,813	(Sch 6)
169		Quality Assurance Fees	6900	\$ 242,429	\$ 0	\$ 242,429	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,726	\$ 0	\$ 51,726	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,616	67	18,683	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	22	0	22	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 70,364	\$ 67	\$ 70,431	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,199,652	\$ 4,961	\$ 1,204,613	
200		Total		\$ 3,585,530	\$ (63,363)	\$ 3,522,167	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 126,068	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period		Provider NPI		Adjustments
BROWNING MANOR CONVALESCENT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1275614380		11
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	N/A	Total Facility Group Health Insurance To include total health insurance cost for informational purpose 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$126,068	\$126,068	

Provider Name							Fiscal Period	Provider NPI		Adjustments
BROWNING MANOR CONVALESCENT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1275614380		11
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				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	\$385,038	(\$140)	\$384,898 *
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	18,616	140	18,756 *
							To reclassify benefit expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8			
3	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	\$25,031	(\$386)	\$24,645
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	23,184	(298)	22,886
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	44,718	(639)	44,079
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	* 384,898	(5,094)	379,804 *
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	11,496	(134)	11,362
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	14,199	(229)	13,970
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	49,385	(128)	49,257 *
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	5,933	(98)	5,835
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	* 18,756	(300)	18,456 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	550,020	7,306	557,326 *
							Tor reclassify the provider's reclassification of employee physicals to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 OSHPD LTC Manual, Chapter 3000, Section 3220.2			
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$113,771	(\$5,400)	\$108,371
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 557,326	5,400	562,726
							To reclassify medical director fees to the appropriate cost center. 42 CFR 483.75(i)(2), 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, 52000(b)			

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BROWNING MANOR CONVALESCENT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1275614380		11	
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					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
5	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	\$379,804	(\$20,442)	\$359,362 *
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	*	49,257	(7,223)	42,034
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	18,456	227	18,683
							To adjust fringe benefits to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
6	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		\$966,306	(\$21,614)	\$944,692
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	*	359,362	(13,799)	345,563
							To adjust director of nursing salaries and benefits to agree with the provider's payroll records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
7	10.5	040	4	8A-1	040	4	Property Taxes		\$14,402	(\$512)	\$13,890
							To adjust property taxes to agree with the vendor's invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BROWNING MANOR CONVALESCENT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1275614380		11
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
8	10.7	065	1,2,3	7	065	N/A	Dietary (Square Feet)	1,286	10	1,296	
	10.7	075	1,2,3	7	075	N/A	Patient Supplies	478	(126)	352	
	10.7	085	1,2,3	7	085	N/A	Pharmacy	0	126	126	
	10.7	105	1,2,3	7	105	N/A	Skilled Nursing Care	4,685	95	4,780	
	10.7	155	1,2,3	7	155	N/A	Social Services	367	(291)	76	
	10.7	160	1,2,3	7	160	N/A	Activities	0	497	497	
	10.7	165	1,2,3	7	165	N/A	Administration	1,009	(381)	628	
	10.7	170	1,2,3	7	170	N/A	Inservice Education - Nursing	0	70	70	
							To reclassify square footage statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments			
BROWNING MANOR CONVALESCENT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1275614380		11			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>														
9	4.1	5	2	1	14	N/A	Medi-Cal Days	15,729	(82)	15,647				
							To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: 01/01/2011 through 12/31/2011 Payment Period: 01/01/2011 through 09/14/2012 Report Date: 09/25/2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408							

Provider Name							Fiscal Period			Provider NPI		Adjustments
BROWNING MANOR CONVALESCENT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1275614380		11
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
	N/A				14	N/A	Medi-Cal Overpayments		\$0			
10							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed and due to insufficient documentation. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$582		
11							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			<u>37,025</u> \$37,607	\$37,607	