

**REPORT
ON THE
RATE SETTING AUDIT**

**BRASWELL'S HAMPTON MANOR
YUCAIPA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1609847144**

**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**



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



EDMUND G. BROWN JR.
GOVERNOR

July 30, 2013

Administrator
Braswell's Hampton Manor
11970 Fourth Street
Yucaipa, CA 92399

BRASWELL'S HAMPTON MANOR
NATIONAL PROVIDER IDENTIFIER (NPI) 1609847144
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$77,547, 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 HAMPTON MANOR

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

Provider NPI:
1609847144

OSHPD Facility No.:
206364083

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	\$ 2,701,448	\$ 84.40
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 667,074	\$ 20.84
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 593,596	\$ 18.55
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 217,272	\$ 6.79
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 37,734	\$ 1.18
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 15,870	\$ 0.50
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 54,896	\$ 1.72
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 341,464	\$ 10.67
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 470,345	\$ 14.70
11	Cost of Routine Service/Audited Total Costs	\$ 5,146,239	\$ 5,099,700	\$ 159.33
12	Total Patient Days (Adj)	32,007	32,007	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 160.78	\$ 159.33	
14	Overpayments (Adjs 12 - 14)	\$ 0	\$ (77,547)	
15	Medi-Cal Days (Adj 10)	18,372	18,252	
16	Medi-Cal Managed Care Days (Adj 11)		33	
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:
BRASWELL'S HAMPTON MANOR

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

Provider NPI:
1609847144

OSHPD Facility No.:
206364083

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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
BRASWELL'S HAMPTON MANOR

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

Provider NPI:
1609847144

OSHPD Facility No.:
206364083

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	\$ 87,218	\$ 87,218		
160	Activities	95,474		\$ 95,474	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,518,756	87,218	95,474	2,701,448 *
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	\$ 2,701,448	\$ 87,218	\$ 95,474	\$ 2,701,448

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
BRASWELL'S HAMPTON MANOR

Provider NPI:
1609847144

OSHPD Facility Number:
206364083

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 107,165	\$ 107,165										
010	Housekeeping	87,312	-	\$ 87,312									
060	Laundry and Linen	67,471	2,657	2,165	\$ 72,293								
065	Dietary	289,869	7,750	6,315	0	\$ 303,934							
155	Social Services	N/A	397	323	0	0	\$ 720						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	4,659	3,796	0	0	0	0		\$ 8,455	\$ 8,455		
166	Medical Records	86,614	1,108	903	0	0	0	0		88,625		\$ 88,625	
170	Inservice Education - Nursing	67,698	0	0	0	0	0	0	\$ 67,698				
ANCILLARY SERVICES													
075	Patient Supplies		1,775	1,447	0	0	0	0	0	3,222	68	718	\$ 4,008
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	135	1,416	1,551
080	Physical Therapy		3,601	2,934	0	0	0	0	0	6,536	604	6,335	13,475
081	Respiratory Therapy		0	0	0	0	0	0	0	0	38	395	433
082	Occupational Therapy		2,141	1,744	0	0	0	0	0	3,885	494	5,179	9,558
083	Speech Pathology		1,643	1,339	0	0	0	0	0	2,982	41	433	3,456
085	Pharmacy		0	0	0	0	0	0	0	0	282	2,953	3,235
090	Laboratory		0	0	0	0	0	0	0	0	44	464	508
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	106	1,116	1,222
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		80,665	65,721	72,293	303,934	720	0	67,698	591,031	6,623	69,420	667,074 *
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		768	626	0	0	0	0	0	1,394	19	196	1,609
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 706,129	\$ 107,165	\$ 87,312	\$ 72,293	\$ 303,934	\$ 720	\$ -	\$ 67,698	\$ 609,049	\$ 8,455	\$ 88,625	\$ 706,129

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BRASWELL'S HAMPTON MANOR

Provider NPI:
1609847144

OSHPD Facility Number:
206364083

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 Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 225,269	\$ 225,269										
010	Housekeeping	13,665	0	\$ 13,665									
060	Laundry and Linen	13,938	5,585	339	\$ 19,862								
065	Dietary	218,234	16,292	988	0	\$ 235,514							
155	Social Services	6,677	834	51	0	0	\$ 7,561						
160	Activities	5,588	0	0	0	0	0	\$ 5,588					
165	Administration	N/A	9,794	594	0	0	0	0		\$ 10,388	\$ 10,388		
166	Medical Records	18,235	2,329	141	0	0	0	0		20,706		\$ 20,706	
170	Inservice Education - Nursing	606	0	0	0	0	0	0	\$ 606				
ANCILLARY SERVICES													
075	Patient Supplies	30,535	3,732	226	0	0	0	0	0	34,494	84	168	\$ 34,745
077	Specialized Support Surfaces	83,743	0	0	0	0	0	0	0	83,743	166	331	84,240
080	Physical Therapy	350,449	7,570	459	0	0	0	0	0	358,479	743	1,480	360,701
081	Respiratory Therapy	23,361	0	0	0	0	0	0	0	23,361	46	92	23,500
082	Occupational Therapy	291,867	4,500	273	0	0	0	0	0	296,640	607	1,210	298,457
083	Speech Pathology	14,583	3,454	210	0	0	0	0	0	18,247	51	101	18,399
085	Pharmacy	174,616	0	0	0	0	0	0	0	174,616	346	690	175,652
090	Laboratory	27,446	0	0	0	0	0	0	0	27,446	54	108	27,609
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	65,959	0	0	0	0	0	0	0	65,959	131	261	66,350
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	120,259	169,564	10,286	19,862	235,514	7,561	5,588	606	569,240	8,137	16,219	593,596 *
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	6,466	1,615	98	0	0	0	0	0	8,179	23	46	8,247
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,691,496	\$ 225,269	\$ 13,665	\$ 19,862	\$ 235,514	\$ 7,561	\$ 5,588	\$ 606	\$ 1,660,403	\$ 10,388	\$ 20,706	\$ 1,691,496

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRASWELL'S HAMPTON MANOR

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

Provider NPI:
1609847144

OSHPD Facility Number:
206364083

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 242,576	85%							
	Property Tax (line 40)	42,129	15%	\$ 284,705						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			7,059	0	0	\$ 7,059			
065	Dietary			20,591	0	0	0	\$ 20,591		
155	Social Services			1,054	0	0	0	0	\$ 1,054	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			12,378	0	0	0	0	0	0
166	Medical Records			2,944	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			4,717	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			9,568	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			5,687	0	0	0	0	0	0
083	Speech Pathology			4,366	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			214,302	0	0	7,059	20,591	1,054	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
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,041	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 284,705	100%	\$ 284,705	\$ -	\$ -	\$ 7,059	\$ 20,591	\$ 1,054	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRASWELL'S HAMPTON MANOR

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

Provider NPI:
1609847144

OSHPD Facility Number:
206364083

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 85% Of Total	Property Tax 15% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 242,576	85%							
	Property Tax (line 40)	42,129	15%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 12,378	\$ 12,378				
166	Medical Records				2,944		\$ 2,944			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	4,717	100	24	\$ 4,841	\$ 4,125	\$ 716
077	Specialized Support Surfaces			0	0	198	47	245	209	36
080	Physical Therapy			0	9,568	885	210	10,663	9,085	1,578
081	Respiratory Therapy			0	0	55	13	68	58	10
082	Occupational Therapy			0	5,687	723	172	6,582	5,608	974
083	Speech Pathology			0	4,366	60	14	4,441	3,783	657
085	Pharmacy			0	0	412	98	511	435	76
090	Laboratory			0	0	65	15	80	68	12
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	156	37	193	164	29
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			0	243,005	9,696	2,306	255,007	217,272	37,734
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	2,041	27	7	2,075	1,768	307
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 284,705	100%	\$ -	\$ 269,383	\$ 12,378	\$ 2,944	\$ 284,705	\$ 242,576	\$ 42,129

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BRASWELL'S HAMPTON MANOR

Provider NPI:
1609847144

OSHPD Facility Number:
206364083

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. 53% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 39% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,562												
055	Interest - Other	4,541												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	587,361												
	Total Costs Allocable as Administration	600,464	53%											
167	CDPH Licensing Fees	20,261	2%											
168	Professional Liability Insurance	70,083	6%											
169	Quality Assurance Fees	435,929	39%											
174	Caregiver Training	0	0%											
	Total	1,126,737	100%						\$ 1,126,737					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 3,222	\$ 34,494	\$ 4,717	\$ 42,433	9,124	\$ 4,862	\$ 164	\$ 567	\$ 3,530	\$ -
077	Specialized Support Surfaces			0	0	83,743	0	83,743	18,006	9,596	324	1,120	6,966	0
080	Physical Therapy			0	6,536	358,479	9,568	374,582	80,541	42,922	1,448	5,010	31,161	0
081	Respiratory Therapy			0	0	23,361	0	23,361	5,023	2,677	90	312	1,943	0
082	Occupational Therapy			0	3,885	296,640	5,687	306,212	65,840	35,088	1,184	4,095	25,473	0
083	Speech Pathology			0	2,982	18,247	4,366	25,595	5,503	2,933	99	342	2,129	0
085	Pharmacy			0	0	174,616	0	174,616	37,545	20,009	675	2,335	14,526	0
090	Laboratory			0	0	27,446	0	27,446	5,901	3,145	106	367	2,283	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	65,959	0	65,959	14,182	7,558	255	882	5,487	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			2,701,448	591,031	569,240	243,005	4,104,724	882,575	470,345	15,870	54,896	341,464	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	1,394	8,179	2,041	11,613	2,497	1,331	45	155	966	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,126,737		\$ 2,701,448	\$ 609,049	\$ 1,660,403	\$ 269,383	\$ 5,240,283	\$ 1,126,737					
	Total Administrative Costs							\$ 1,126,737		\$ 600,464	\$ 20,261	\$ 70,083	\$ 435,929	\$ -
	Unit Cost Multiplier							0.21501453						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 97,080	\$ 31,093	\$ 15,322	\$ 143,495							
	TOTAL FACILITY COSTS							\$ 6,510,515						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BRASWELL'S HAMPTON MANOR

Provider NPI:
1609847144

OSHPD Facility Number:
206364083

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 7)	Plant Ops (SQ FT) 5 (Adj 7)	Hskpng (SQ FT) 10 (Adj 7)	Laundry (LBS) 60 (Adj 8)	Dietary (MEALS) 65 (Adj 9)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	422	422	422							
065	Dietary	1,231	1,231	1,231							
155	Social Services	63	63	63							
160	Activities										
165	Administration	740	740	740							
166	Medical Records	176	176	176							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	282	282	282						42,433	42,433
077	Specialized Support Surfaces									83,743	83,743
080	Physical Therapy	572	572	572						374,582	374,582
081	Respiratory Therapy									23,361	23,361
082	Occupational Therapy	340	340	340						306,212	306,212
083	Speech Pathology	261	261	261						25,595	25,595
085	Pharmacy									174,616	174,616
090	Laboratory									27,446	27,446
095	Home Health Services									0	0
100	Other Ancillary Services									65,959	65,959
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,812	12,812	12,812	238,970	95,034	2,639,015	2,639,015	2,639,015	4,104,724	4,104,724
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	122	122	122						11,613	11,613
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,021	17,021	17,021	238,970	95,034	2,639,015	2,639,015	2,639,015	5,240,283	5,240,283
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 87,218	\$ 95,474			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.033049452	0.036177892			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 107,165	\$ 87,312	\$ 72,293	\$ 303,934	\$ 720	\$ -	\$ 67,698	\$ 8,455	\$ 88,625
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.29604606	5.12966336	0.30251768	3.19816117	0.00027276	0.00000000	0.02565275	0.00161347	0.01691224
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 225,269	\$ 13,665	\$ 19,862	\$ 235,514	\$ 7,561	\$ 5,588	\$ 606	\$ 10,388	\$ 20,706
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.23476882	0.80283180	0.08311448	2.47821081	0.00286522	0.00211746	0.00022963	0.00198230	0.00395124
	TOTAL CAPITAL COSTS - SCH. 5	\$ 284,705	\$ -	\$ -	\$ 7,059	\$ 20,591	\$ 1,054	\$ -	\$ -	\$ 12,378	\$ 2,944
	UNIT COST MULTIPLIER (CAPITAL COSTS)	16.72669056	0.00000000	0.00000000	0.02953786	0.21666515	0.00039931	0.00000000	0.00000000	0.00236204	0.00056178

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRASWELL'S HAMPTON MANOR

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

Provider NPI:
1609847144

OSHPD Facility Number:
206364083

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	\$ 79,009	\$ 0	\$ 79,009	(Sch 3)
005	.20-.39	Fringe Benefits	6200	28,156	0	28,156	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	225,269	0	225,269	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 332,434	\$ 0	\$ 332,434	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 66,546	\$ 0	\$ 66,546	(Sch 3)
010	.20-.39	Fringe Benefits	6300	20,766	0	20,766	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	13,665	0	13,665	(Sch 4)
010		Housekeeping - Total	6300	\$ 100,977	\$ 0	\$ 100,977	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 53,293	\$ 0	\$ 53,293	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	54,792	0	54,792	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		6,333	6,333	(Sch 5)
040		Property Taxes	7300	42,129	0	42,129	(Sch 5)
045		Property Insurance	7400	8,562	0	8,562	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	128,158	0	128,158	(Sch 6)
055		Interest - Other	7600	\$ 4,541	\$ 0	\$ 4,541	(Sch 6)
057		Subtotal 005 - 055		\$ 724,886	\$ 6,333	\$ 731,219	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 50,149	\$ 0	\$ 50,149	(Sch 3)
060	.20-.39	Fringe Benefits	6400	17,322	0	17,322	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	13,938	0	13,938	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 81,409	\$ 0	\$ 81,409	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 216,793	\$ 0	\$ 216,793	(Sch 3)
065	.20-.39	Fringe Benefits	6500	73,076	0	73,076	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	218,234	0	218,234	(Sch 4)
065		Dietary - Total	6500	\$ 508,103	\$ 0	\$ 508,103	
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	30,535	0	30,535	(Sch 4)
075		Patient Supplies - Total	8100	\$ 30,535	\$ 0	\$ 30,535	
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	83,743	0	83,743	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 83,743	\$ 0	\$ 83,743	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRASWELL'S HAMPTON MANOR

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

Provider NPI:
1609847144

OSHPD Facility Number:
206364083

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	350,449	0	350,449	(Sch 4)
080		Physical Therapy - Total	8200	\$ 350,449	\$ 0	\$ 350,449	
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	23,361	0	23,361	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 23,361	\$ 0	\$ 23,361	
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	291,867	0	291,867	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 291,867	\$ 0	\$ 291,867	
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	14,583	0	14,583	(Sch 4)
083		Speech Pathology - Total	8280	\$ 14,583	\$ 0	\$ 14,583	
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	165,846	8,770	174,616	(Sch 4)
085		Pharmacy - Total	8300	\$ 165,846	\$ 8,770	\$ 174,616	
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	27,446	0	27,446	(Sch 4)
090		Laboratory - Total	8400	\$ 27,446	\$ 0	\$ 27,446	
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	65,959	0	65,959	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 65,959	\$ 0	\$ 65,959	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRASWELL'S HAMPTON MANOR

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

Provider NPI:
1609847144

OSHPD Facility Number:
206364083

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,053,789	\$ 8,770	\$ 1,062,559	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,911,881	\$ 0	\$ 1,911,881	(Sch 2)
105	.20-.39	Fringe Benefits	6110	606,875	0	606,875	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	120,259	0	120,259	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,639,015	\$ 0	\$ 2,639,015	
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 HAMPTON MANOR

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

Provider NPI:
1609847144

OSHPD Facility Number:
206364083

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	6,466	0	6,466 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 6,466	\$ 0	\$ 6,466
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		\$ 2,645,481	\$ 0	\$ 2,645,481
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 66,697	\$ 0	\$ 66,697 (Sch 2)
155	.20-.39	Fringe Benefits	6600	20,521	0	20,521 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	17,948	(11,271)	6,677 (Sch 4)
155		Social Services - Total	6600	\$ 105,166	\$ (11,271)	\$ 93,895

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRASWELL'S HAMPTON MANOR

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

Provider NPI:
1609847144

OSHPD Facility Number:
206364083

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	\$ 70,762	\$ 0	\$ 70,762	(Sch 2)
160	.20-.39	Fringe Benefits	6700	24,712	0	24,712	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,588	0	5,588	(Sch 4)
160		Activities - Total	6700	\$ 101,062	\$ 0	\$ 101,062	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 312,746	\$ 0	\$ 312,746	(Sch 6)
165	.20-.39	Fringe Benefits	6900	62,679	0	62,679	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	236,083	(24,147)	211,936	(Sch 6)
165		Administration - Total	6900	\$ 611,508	\$ (24,147)	\$ 587,361	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 72,657	\$ 0	\$ 72,657	(Sch 3)
166	.20-.39	Fringe Benefits	6900	13,957	0	13,957	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	18,235	0	18,235	(Sch 4)
166		Medical Records - Total	6900	\$ 104,849	\$ 0	\$ 104,849	
167		CDPH Licensing Fees	6900	\$ 20,261	\$ 0	\$ 20,261	(Sch 6)
168		Professional Liability Insurance	6900	\$ 71,634	\$ (1,551)	\$ 70,083	(Sch 6)
169		Quality Assurance Fees	6900	\$ 435,929	\$ 0	\$ 435,929	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 52,812	\$ 0	\$ 52,812	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14,886	0	14,886	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	606	0	606	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 68,304	\$ 0	\$ 68,304	
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		\$ 1,518,713	\$ (36,969)	\$ 1,481,744	
200		Total		\$ 6,532,381	\$ (21,866)	\$ 6,510,515	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 93,162	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
BRASWELL'S HAMPTON MANOR

Provider NPI:
1609847144

OSHPD Facility Number:
206364083

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	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$21,866) (To Sch 8)	0	0	0	(11,271)	(10,595)	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
BRASWELL'S HAMPTON MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1609847144		14
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	\$93,162	\$93,162		

Provider Name							Fiscal Period	Provider NPI		Adjustments
BRASWELL'S HAMPTON MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1609847144		14
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	035	4	8A-1	035	4	Leases and Rentals	\$0	\$6,333	\$6,333
	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 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	236,083	(6,333)	229,750 *
3	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$165,846	\$8,770	\$174,616
	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	* 229,750	(8,770)	220,980 *
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$220,980	\$1,551	\$222,531 *
	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	71,634	(1,551)	70,083

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BRASWELL'S HAMPTON MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1609847144		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
5	10.5	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	\$17,948	(\$11,271)	\$6,677
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor 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	*	\$222,531	(\$10,595) \$211,936

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
BRASWELL'S HAMPTON MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1609847144		14
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 STATISTICS</u>										
7	10.7	060	1,2,3	7	060	Laundry and Linen (Square Feet)	0	422	422	
	10.7	065	1,2,3	7	065	Dietary	0	1,231	1,231	
	10.7	075	1,2,3	7	075	Patient Supplies	0	282	282	
	10.7	080	1,2,3	7	080	Physical Therapy	0	572	572	
	10.7	082	1,2,3	7	082	Occupational Therapy	0	340	340	
	10.7	083	1,2,3	7	083	Speech Pathology	0	261	261	
	10.7	105	1,2,3	7	105	Skilled Nursing Care	0	12,812	12,812	
	10.7	140	1,2,3	7	140	Beauty and Barber	0	122	122	
	10.7	155	1,2,3	7	155	Social Services	0	63	63	
	10.7	165	1,2,3	7	165	Administration	0	740	740	
	10.7	166	1,2,3	7	166	Medical Records	0	176	176	
	10.7	175	1,2,3	7	N/A	Total Statistics - Square Feet	0	17,021	17,021	
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										
8	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	0	238,970	238,970	
	10.7	175	4	7	N/A	Total Statistics - Pounds of Laundry	0	238,970	238,970	
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										
9	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	0	95,034	95,034	
	10.7	175	5	7	N/A	Total Statistics - Meals Served	0	95,034	95,034	
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 HAMPTON MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1609847144		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u>										
10	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	18,372	(120)	18,252	
11	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	33	33	

Provider Name							Fiscal Period			Provider NPI		Adjustments
BRASWELL'S HAMPTON MANOR							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1609847144		14
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>												
	Not Reported			1	14		Overpayments		\$0			
12							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		\$31,156			
13							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		44,214			
14							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>2,177</u> \$77,547		\$77,547	