

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**BRASWELL'S COMMUNITY CONVALESCENT CENTER
YUCAIPA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1053382598**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

January 14, 2014

Administrator
Braswell's Community Convalescent Center
13542 Second Street
Yucaipa, CA 92399

In the Matter of:

BRASWELL'S COMMUNITY CONVALESCENT CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1053382598
FISCAL PERIOD ENDED DECEMBER 31, 2011
CASE NUMBER NF14-1211-401J-DG

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated December 3, 2013, the following revisions are made to the Medi-Cal audit report dated July 30, 2013.

SUMMARY OF REVISIONS

	<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$ 4,101,872	\$ 147.94
Revision	<u>8,523</u>	<u>0.31</u>
Revised Cost and Cost Per Day	\$ <u>4,110,395</u>	\$ <u>148.25</u>
 <u>OVERPAYMENTS</u>		
Audited Amount Due State		\$ 12,188
Revision		<u>0,000</u>
Revised Amount Due State		\$ <u>12,188</u>

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Administrator
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Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Original Signed By

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

cc: Michael Lesnick
Axiom Healthcare Group
18627 Brookhurst Street, Suite 341
Fountain Valley, CA 92708-6748

SUMMARY OF REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

BRASWELL'S COMMUNITY CONVALESCENT CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1053382598

OSHPD Facility No.:

206361150

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ 2,035,568	\$ 2,035,568	\$ 73.42
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ 576,904	\$ 577,014	\$ 20.81
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ 472,265	\$ 478,703	\$ 17.27
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ 50,182	\$ 50,186	\$ 1.81
5	Property Taxes (Sch. 5, Ln. 105)	\$ 18,974	\$ 18,975	\$ 0.68
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ 18,754	\$ 18,793	\$ 0.68
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ 51,166	\$ 51,273	\$ 1.85
8	Caregiver Training (Sch. 6, Ln. 105)	\$ 0	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ 343,261	\$ 343,974	\$ 12.41
10	Cost of Administration (Sch. 6, Ln. 105)	\$ 534,797	\$ 535,908	\$ 19.33
11	Cost of Routine Service/Revised Total Costs	\$ 4,101,872	\$ 4,110,395	\$ 148.25
12	Total Patient Days (Rev)	27,726	27,726	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 147.94	\$ 148.25	
14	Overpayments (Rev)	\$ (12,188)	\$ (12,188)	
15	Medi-Cal Days (Rev)	21,977	21,977	
16	Medi-Cal Managed Care Days (Rev)	0	0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Rev)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Rev)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Rev)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ 0	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ 0	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ 0	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ 0	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ 0	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ 0	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ 0	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ 0	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ 0	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ 0	\$ 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 REVISED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

Provider NPI:
1053382598

OSHPD Facility No.:
206361150

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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 (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Rev)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Rev)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Rev)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

Provider NPI:
1053382598

OSHPD Facility No.:
206361150

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	\$ 66,542	\$ 66,542		
160	Activities	80,406		\$ 80,406	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	26	0	0	26
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	1,888,620	66,542	80,406	2,035,568 *
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	\$ 2,035,594	\$ 66,542	\$ 80,406	\$ 2,035,594

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BRASWELL'S COMMUNITY CONVALESCENT CENTER

Provider NPI:
1053382598

OSHPD Facility Number:
206361150

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	\$ 52,872	\$ 52,872										
010	Housekeeping	104,261	-	\$ 104,261									
060	Laundry and Linen	105,427	1,693	3,339	\$ 110,459								
065	Dietary	221,940	2,540	5,008	0	\$ 229,487							
155	Social Services	N/A	1,693	3,339	0	0	\$ 5,032						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,385	2,732	0	0	0	0		\$ 4,117	\$ 4,117		
166	Medical Records	51,942	693	1,366	0	0	0	0		54,000		\$ 54,000	
170	Inservice Education - Nursing	52,437	693	1,366	0	0	0	0	\$ 54,495				
ANCILLARY SERVICES													
075	Patient Supplies		185	364	0	0	0	0	0	549	19	250	\$ 818
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	56	739	795
080	Physical Therapy		1,527	3,011	0	0	0	0	0	4,538	146	1,917	6,600
081	Respiratory Therapy		0	0	0	0	0	0	0	0	2	32	34
082	Occupational Therapy		0	0	0	0	0	0	0	0	51	667	718
083	Speech Pathology		0	0	0	0	0	0	0	0	7	85	92
085	Pharmacy		0	0	0	0	0	0	0	0	35	464	499
090	Laboratory		0	0	0	0	0	0	0	0	18	236	254
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	15	195	210
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		41,913	82,651	110,459	229,487	5,032	0	54,495	524,038	3,753	49,224	577,014 *
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		551	1,087	0	0	0	0	0	1,638	15	192	1,844
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 588,879	\$ 52,872	\$ 104,261	\$ 110,459	\$ 229,487	\$ 5,032	\$ -	\$ 54,495	\$ 530,762	\$ 4,117	\$ 54,000	\$ 588,879

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BRASWELL'S COMMUNITY CONVALESCENT CENTER

Provider NPI:
1053382598

OSHPD Facility Number:
206361150

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	\$ 185,721	\$ 185,721										
010	Housekeeping	14,493	0	\$ 14,493									
060	Laundry and Linen	15,538	5,947	464	\$ 21,949								
065	Dietary	165,848	8,921	696	0	\$ 175,465							
155	Social Services	4,081	5,947	464	0	0	\$ 10,492						
160	Activities	8,705	0	0	0	0	0	\$ 8,705					
165	Administration	N/A	4,866	380	0	0	0	0		\$ 5,245	\$ 5,245		
166	Medical Records	8,563	2,433	190	0	0	0	0		11,186		\$ 11,186	
170	Inservice Education - Nursing	1,525	2,433	190	0	0	0	0	\$ 4,148				
ANCILLARY SERVICES													
075	Patient Supplies	14,160	649	51	0	0	0	0	0	14,859	24	52	\$ 14,935
077	Specialized Support Surfaces	46,381	0	0	0	0	0	0	0	46,381	72	153	46,606
080	Physical Therapy	107,890	5,363	419	0	0	0	0	0	113,672	186	397	114,255
081	Respiratory Therapy	1,979	0	0	0	0	0	0	0	1,979	3	7	1,989
082	Occupational Therapy	41,888	0	0	0	0	0	0	0	41,888	65	138	42,091
083	Speech Pathology	5,362	0	0	0	0	0	0	0	5,362	8	18	5,388
085	Pharmacy	29,117	0	0	0	0	0	0	0	29,117	45	96	29,258
090	Laboratory	14,810	0	0	0	0	0	0	0	14,810	23	49	14,882
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,259	0	0	0	0	0	0	0	12,259	19	40	12,318
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	84,250	147,227	11,489	21,949	175,465	10,492	8,705	4,148	463,725	4,781	10,196	478,703 *
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	7,566	1,935	151	0	0	0	0	0	9,653	19	40	9,711
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 770,136	\$ 185,721	\$ 14,493	\$ 21,949	\$ 175,465	\$ 10,492	\$ 8,705	\$ 4,148	\$ 753,705	\$ 5,245	\$ 11,186	\$ 770,136

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

Provider NPI:
1053382598

OSHPD Facility Number:
206361150

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)	\$ 52,621	73%							
	Property Tax (line 40)	19,896	27%	\$ 72,517						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			2,322	0	0	\$ 2,322			
065	Dietary			3,483	0	0	0	\$ 3,483		
155	Social Services			2,322	0	0	0	0	\$ 2,322	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			1,900	0	0	0	0	0	0
166	Medical Records			950	0	0	0	0	0	0
170	Inservice Education - Nursing			950	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			253	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,094	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			57,487	0	0	2,322	3,483	2,322	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			756	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 72,517	100%	\$ 72,517	\$ -	\$ -	\$ 2,322	\$ 3,483	\$ 2,322	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

Provider NPI:
1053382598

OSHPD Facility Number:
206361150

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 73% Of Total	Property Tax 27% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 52,621	73%							
	Property Tax (line 40)	19,896	27%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 1,900	\$ 1,900				
166	Medical Records				950		\$ 950			
170	Inservice Education - Nursing			\$ 950						
	ANCILLARY SERVICES									
075	Patient Supplies			0	253	9	4	\$ 267	\$ 193	\$ 73
077	Specialized Support Surfaces			0	0	26	13	39	28	11
080	Physical Therapy			0	2,094	67	34	2,195	1,593	602
081	Respiratory Therapy			0	0	1	1	2	1	0
082	Occupational Therapy			0	0	23	12	35	26	10
083	Speech Pathology			0	0	3	2	5	3	1
085	Pharmacy			0	0	16	8	24	18	7
090	Laboratory			0	0	8	4	12	9	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	7	3	10	7	3
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			950	66,564	1,732	866	69,162	50,186	18,975
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	756	7	3	766	556	210
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 72,517	100%	\$ 950	\$ 69,667	\$ 1,900	\$ 950	\$ 72,517	\$ 52,621	\$ 19,896

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BRASWELL'S COMMUNITY CONVALESCENT CENTER

Provider NPI:
1053382598

OSHPD Facility Number:
206361150

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. 56% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 36% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 6,883												
055	Interest - Other	1,147												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	579,881												
	Total Costs Allocable as Administration	587,911	56%											
167	CDPH Licensing Fees	20,617	2%											
168	Professional Liability Insurance	56,248	5%											
169	Quality Assurance Fees	377,352	36%											
174	Caregiver Training	0	0%											
	Total	1,042,128	100%						\$ 1,042,128					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 26	\$ 549	\$ 14,859	\$ 253	\$ 15,688	4,823	\$ 2,721	\$ 95	\$ 260	\$ 1,746	\$ -
077	Specialized Support Surfaces			0	0	46,381	0	46,381	14,259	8,044	282	770	5,163	0
080	Physical Therapy			0	4,538	113,672	2,094	120,303	36,986	20,865	732	1,996	13,392	0
081	Respiratory Therapy			0	0	1,979	0	1,979	608	343	12	33	220	0
082	Occupational Therapy			0	0	41,888	0	41,888	12,878	7,265	255	695	4,663	0
083	Speech Pathology			0	0	5,362	0	5,362	1,648	930	33	89	597	0
085	Pharmacy			0	0	29,117	0	29,117	8,952	5,050	177	483	3,241	0
090	Laboratory			0	0	14,810	0	14,810	4,553	2,569	90	246	1,649	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	12,259	0	12,259	3,769	2,126	75	203	1,365	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			2,035,568	524,038	463,725	66,564	3,089,895	949,948	535,908	18,793	51,273	343,974	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	1,638	9,653	756	12,046	3,703	2,089	73	200	1,341	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,042,128		\$ 2,035,594	\$ 530,762	\$ 753,705	\$ 69,667	\$ 3,389,728	\$ 1,042,128					
	Total Administrative Costs							\$ 1,042,128		\$ 587,911	\$ 20,617	\$ 56,248	\$ 377,352	\$ -
	Unit Cost Multiplier							0.30743708						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 58,117	\$ 16,431	\$ 2,850	\$ 77,398							
	TOTAL FACILITY COSTS							\$ 4,509,254						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BRASWELL'S COMMUNITY CONVALESCENT CENTER

Provider NPI:
1053382598

OSHPD Facility Number:
206361150

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (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	550	550	550							
065	Dietary	825	825	825							
155	Social Services	550	550	550							
160	Activities										
165	Administration	450	450	450							
166	Medical Records	225	225	225							
170	Inservice Education - Nursing	225	225	225							
	ANCILLARY SERVICES										
075	Patient Supplies	60	60	60						15,688	15,688
077	Specialized Support Surfaces									46,381	46,381
080	Physical Therapy	496	496	496						120,303	120,303
081	Respiratory Therapy									1,979	1,979
082	Occupational Therapy									41,888	41,888
083	Speech Pathology									5,362	5,362
085	Pharmacy									29,117	29,117
090	Laboratory									14,810	14,810
095	Home Health Services									0	0
100	Other Ancillary Services									12,259	12,259
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	13,616	13,616	13,616	156,320	82,749	1,972,870	1,972,870	1,972,870	3,089,895	3,089,895
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	179	179	179						12,046	12,046
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,176	17,176	17,176	156,320	82,749	1,972,870	1,972,870	1,972,870	3,389,728	3,389,728
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 66,542 0.033728527	\$ 80,406 0.040755853			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 52,872 3.07824872	\$ 104,261 6.07015603	\$ 110,459 0.70661862	\$ 229,487 2.77329556	\$ 5,032 0.00255041	\$ - 0.00000000	\$ 54,495 0.02762239	\$ 4,117 0.00121449	\$ 54,000 0.01593060
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 185,721 10.81282021	\$ 14,493 0.84379367	\$ 21,949 0.14041158	\$ 175,465 2.12044504	\$ 10,492 0.00531821	\$ 8,705 0.00441235	\$ 4,148 0.00210239	\$ 5,245 0.00154746	\$ 11,186 0.00329989
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 72,517 4.22199581	\$ - 0.00000000	\$ - 0.00000000	\$ 2,322 0.01485477	\$ 3,483 0.04209291	\$ 2,322 0.00117702	\$ - 0.00000000	\$ 950 0.00048151	\$ 1,900 0.00056049	\$ 950 0.00028024

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

Provider NPI:
1053382598

OSHPD Facility Number:
206361150

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 38,757	\$ 0	\$ 38,757	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,115	0	14,115	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	185,721	0	185,721	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 238,593	\$ 0	\$ 238,593	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 76,531	\$ 0	\$ 76,531	(Sch 3)
010	.20-.39	Fringe Benefits	6300	27,730	0	27,730	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	14,493	0	14,493	(Sch 4)
010		Housekeeping - Total	6300	\$ 118,754	\$ 0	\$ 118,754	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 32,060	\$ 0	\$ 32,060	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	20,561	0	20,561	(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	19,896	0	19,896	(Sch 5)
045		Property Insurance	7400	6,883	0	6,883	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 1,147	\$ 0	\$ 1,147	(Sch 6)
057		Subtotal 005 - 055		\$ 437,894	\$ 0	\$ 437,894	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 77,681	\$ 0	\$ 77,681	(Sch 3)
060	.20-.39	Fringe Benefits	6400	27,746	0	27,746	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,538	0	15,538	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 120,965	\$ 0	\$ 120,965	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 163,328	\$ 0	\$ 163,328	(Sch 3)
065	.20-.39	Fringe Benefits	6500	58,612	0	58,612	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	165,848	0	165,848	(Sch 4)
065		Dietary - Total	6500	\$ 387,788	\$ 0	\$ 387,788	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 21	\$ 0	\$ 21	(Sch 2)
075	.20-.39	Fringe Benefits	8100	5	0	5	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	14,160	0	14,160	(Sch 4)
075		Patient Supplies - Total	8100	\$ 14,186	\$ 0	\$ 14,186	
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	46,381	0	46,381	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 46,381	\$ 0	\$ 46,381	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

Provider NPI:
1053382598

OSHPD Facility Number:
206361150

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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		107,890	107,890	(Sch 4)
080		Physical Therapy - Total	8200	\$	107,890	\$ 107,890	
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		1,979	1,979	(Sch 4)
081		Respiratory Therapy - Total	8220	\$	1,979	\$ 1,979	
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		41,888	41,888	(Sch 4)
082		Occupational Therapy - Total	8250	\$	41,888	\$ 41,888	
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		5,362	5,362	(Sch 4)
083		Speech Pathology - Total	8280	\$	5,362	\$ 5,362	
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		35,524	29,117	(Sch 4)
085		Pharmacy - Total	8300	\$	35,524	\$ (6,407) 29,117	
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		14,810	14,810	(Sch 4)
090		Laboratory - Total	8400	\$	14,810	\$ 14,810	
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	
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		12,259	12,259	(Sch 4)
100		Other Ancillary Services - Total	8900	\$	12,259	\$ 12,259	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

Provider NPI:
1053382598

OSHPD Facility Number:
206361150

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
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		\$ 280,279	\$ (6,407)	\$ 273,872	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,416,636	\$ 0	\$ 1,416,636	(Sch 2)
105	.20-.39	Fringe Benefits	6110	471,984	0	471,984	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	77,843	6,407	84,250	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,966,463	\$ 6,407	\$ 1,972,870	
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 REVISED PROGRAM EXPENSES

Provider Name:
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

Provider NPI:
1053382598

OSHPD Facility Number:
206361150

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED
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	7,566	0	7,566 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,566	\$ 0	\$ 7,566
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		\$ 1,974,029	\$ 6,407	\$ 1,980,436
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 48,750	\$ 0	\$ 48,750 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,792	0	17,792 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	4,081	0	4,081 (Sch 4)
155		Social Services - Total	6600	\$ 70,623	\$ 0	\$ 70,623

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

Provider NPI:
1053382598

OSHPD Facility Number:
206361150

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	AUDIT REVISIONS 8A-1	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 59,032	\$ 0	\$ 59,032	(Sch 2)
160	.20-.39	Fringe Benefits	6700	21,374	0	21,374	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,705	0	8,705	(Sch 4)
160		Activities - Total	6700	\$ 89,111	\$ 0	\$ 89,111	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 474,956	\$ 0	\$ 474,956	(Sch 6)
165	.20-.39	Fringe Benefits	6900	99,637	0	99,637	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	5,288	0	5,288	(Sch 6)
165		Administration - Total	6900	\$ 579,881	\$ 0	\$ 579,881	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 42,945	\$ 0	\$ 42,945	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,997	0	8,997	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	8,563	0	8,563	(Sch 4)
166		Medical Records - Total	6900	\$ 60,505	\$ 0	\$ 60,505	
167		CDPH Licensing Fees	6900	\$ 20,617	\$ 0	\$ 20,617	(Sch 6)
168		Professional Liability Insurance	6900	\$ 56,248	\$ 0	\$ 56,248	(Sch 6)
169		Quality Assurance Fees	6900	\$ 377,352	\$ 0	\$ 377,352	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 36,118	\$ 0	\$ 36,118	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,319	0	16,319	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	1,525	0	1,525	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 53,962	\$ 0	\$ 53,962	
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		\$ 1,308,299	\$ 0	\$ 1,308,299	
200		Total		\$ 4,509,254	\$ 0	\$ 4,509,254	

210	0.24	Total Facility Group Health Insurance *	6900	\$ 128,495	\$ 0	\$ 128,495	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name				Fiscal Period			Provider NPI		Revisions	
BRASWELL'S COMMUNITY CONVALESCENT CENTER				JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1053382598		1	
Report References							Explanation of Audit Revisions	As Audited	Increase (Decrease)	As Revised
Audit Report			Revised Report							
Rev No.	Sch.	Line	Sub No	Sch.	Line	Sub No				
REVISION TO AUDITED COSTS										
1	8	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	\$35,524	(\$6,407)	\$29,117
	8	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor Revision to adjustment 2. To reverse the pharmacy expense reclassification based upon the Appeals' Report of Findings, Case No. NF14-1211--401J-DG, Issue 1.	77,843	6,407	84,250