REPORT
ON THE
HOME OFFICE AUDIT

JAMES W. BRASWELL MANAGEMENT SERVICES
YUCAIPA, CALIFORNIA

FISCAL PERIOD ENDED
DECEMBER 31, 2012

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

March 20, 2014

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

JAMES W. BRASWELL MANGEMENT SERVICES
FISCAL PERIOD ENDED DECEMBER 31, 2012

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended December 31, 2012. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the Summary of Audited Home Office Costs to Health Care Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities and Supporting Schedules

2. Audit Adjustments Schedule

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

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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

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STATE OF CALIFORNIA

SCHEDULE 1

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

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		CAPITAL RELATED (SCHEDULE 3)	NONCAPITAL RELATED (SCHEDULE 3-1)	TOTAL AUDITED H.O. COSTS (COLUMN 1 + 2)
		FROM	TO	1	2	3
1. Colonial Care	1780671172	01/01/12	12/31/12	$1,320	$82,574	$83,894
2. Yucaipa Valley	1306817747	01/01/12	12/31/12	299	18,734	19,033
3. Ivy Retreat	1750352191	01/01/12	12/31/12	263	16,439	16,702
4. Community Convalescent	1053382598	01/01/12	12/31/12	464	29,032	29,496
5. Hampton Manor	1609847144	01/01/12	12/31/12	608	38,043	38,651
6. Villa Monte Vista	1982675328	01/01/12	12/31/12	851	53,227	54,078
7. Sky Harbor	1417928862	01/01/12	12/31/12	536	33,507	34,043
8. Desert Manor	1710958160	01/01/12	12/31/12	290	18,156	18,447
9.	0			0	0	0
10.	0			0	0	0
11.	0			0	0	0
12.	0			0	0	0
13.	0			0	0	0
14.	0			0	0	0
15.	0			0	0	0
16.	0			0	0	0
17.	0			0	0	0
18.	0			0	0	0
19.	0			0	0	0
20.	0			0	0	0
SUBTOTAL (LINES 1 THROUGH 20)				$4,630	$289,712	$294,342
OTHER COMPONENTS						
21. Chateau Villa	0	01/01/12	12/31/12	$153	$9,580	$9,733
22. Mediterranean Gardens	0	01/01/12	12/31/12	125	7,815	7,940
23. Leisure Manor	0	01/01/12	12/31/12	81	5,046	5,127
24. Santa Fe Assisted Living	0	01/01/12	12/31/12	101	6,289	6,390
25.	0			0	0	0
26.	0			0	0	0
27.	0			0	0	0
28.	0			0	0	0
29.	0			0	0	0
30.	0			0	0	0
31.	0			0	0	0
32.	0			0	0	0
33.	0			0	0	0
34.	0			0	0	0
35.	0			0	0	0
SUBTOTAL (LINES 21 THROUGH 35)				$459	$28,731	$29,190
GRAND TOTAL				$5,089	$318,443	$323,532

STATE OF CALIFORNIA

SCHEDULE 2

COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		REPORTED HOME OFFICE COSTS (SCH. 9)	AUDITED H.O. COSTS (SCH. 3 & 3-1)	VARIANCE (COLUMN 2-1)
		FROM	TO	1	2	3
1. Colonial Care	1780671172	01/01/12	12/31/12	$104,464	$83,894	($20,570)
2. Yucaipa Valley	1306817747	01/01/12	12/31/12	23,715	19,033	(4,682)
3. Ivy Retreat	1750352191	01/01/12	12/31/12	20,782	16,701	(4,081)
4. Community Convalescent	1053382598	01/01/12	12/31/12	36,727	29,496	(7,231)
5. Hampton Manor	1609847144	01/01/12	12/31/12	48,127	38,651	(9,476)
6. Villa Monte Vista	1982675328	01/01/12	12/31/12	67,333	54,077	(13,256)
7. Sky Harbor	1417928862	01/01/12	12/31/12	42,409	34,042	(8,367)
8. Desert Manor	1710958160	01/01/12	12/31/12	22,983	18,447	(4,536)
9.	0			0	0	0
10.	0			0	0	0
11.	0			0	0	0
12.	0			0	0	0
13.	0			0	0	0
14.	0			0	0	0
15.	0			0	0	0
16.	0			0	0	0
17.	0			0	0	0
18.	0			0	0	0
19.	0			0	0	0
20.	0			0	0	0
SUBTOTAL (LINES 1 THROUGH 20)				$366,540	$294,342	($72,198)
OTHER COMPONENTS						
21. Chateau Villa	0	01/01/12	12/31/12	$12,119	$9,733	($2,386)
22. Mediterranean Gardens	0	01/01/12	12/31/12	9,884	7,940	(1,944)
23. Leisure Manor	0	01/01/12	12/31/12	6,382	5,127	(1,255)
24. Santa Fe Assisted Living	0	01/01/12	12/31/12	7,954	6,390	(1,564)
25.	0			0	0	0
26.	0			0	0	0
27.	0			0	0	0
28.	0			0	0	0
29.	0			0	0	0
30.	0			0	0	0
31.	0			0	0	0
32.	0			0	0	0
33.	0			0	0	0
34.	0			0	0	0
35.	0			0	0	0
SUBTOTAL (LINES 21 THROUGH 35)				$36,339	$29,190	($7,149)
GRAND TOTAL				$402,879	$323,532	($79,347)

STATE OF CALIFORNIA

SCHEDULE 3

SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR FROM	TO	DIRECT CAPITAL COSTS (SCHEDULE 7) 1	FUNCTIONAL CAPITAL COSTS (SCHEDULE 5) 2	POOLED CAPITAL COSTS (SCHEDULE 4) 3	TOTAL CAPITAL COSTS (COL. 1 TO 3)
1. Colonial Care	1780671172	01/01/12	12/31/12	$0	$0	$1,320	$1,320
2. Yucaipa Valley	1306817747	01/01/12	12/31/12	0	0	299	299
3. Ivy Retreat	1750352191	01/01/12	12/31/12	0	0	263	263
4. Community Convalescent	1053382598	01/01/12	12/31/12	0	0	464	464
5. Hampton Manor	1609847144	01/01/12	12/31/12	0	0	608	608
6. Villa Monte Vista	1982675328	01/01/12	12/31/12	0	0	851	851
7. Sky Harbor	1417928862	01/01/12	12/31/12	0	0	535	536
8. Desert Manor	1710958160	01/01/12	12/31/12	0	0	290	290
9.	0			0	0	0	0
10.	0			0	0	0	0
11.	0			0	0	0	0
12.	0			0	0	0	0
13.	0			0	0	0	0
14.	0			0	0	0	0
15.	0			0	0	0	0
16.	0			0	0	0	0
17.	0			0	0	0	0
18.	0			0	0	0	0
19.	0			0	0	0	0
20.	0			0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)				$0	$0	$4,630	$4,630
OTHER COMPONENTS							
21. Chateau Villa	0	01/01/12	12/31/12	$0	$0	$153	$153
22. Mediterranean Gardens	0	01/01/12	12/31/12	0	0	125	125
23. Leisure Manor	0	01/01/12	12/31/12	0	0	81	81
24. Santa Fe Assisted Living	0	01/01/12	12/31/12	0	0	101	101
25.	0			0	0	0	0
26.	0			0	0	0	0
27.	0			0	0	0	0
28.	0			0	0	0	0
29.	0			0	0	0	0
30.	0			0	0	0	0
31.	0			0	0	0	0
32.	0			0	0	0	0
33.	0			0	0	0	0
34.	0			0	0	0	0
35.	0			0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)				$0	$0	$459	$459
GRAND TOTAL				$0	$0	$5,089	$5,089

(To Schedule 1 & 2)

STATE OF CALIFORNIA

SCHEDULE 3-1

SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT COSTS (SCH. 7-1) 1	FUNCTIONAL COSTS (SCH. 5-1) 2	POOLED COSTS (SCH. 4) 3	TOTAL NONCAPITAL COSTS (COL. 1 TO 3)
		FROM	TO				
1. Colonial Care	1780671172	01/01/12	12/31/12	$0	$0	$82,574	$82,574
2. Yucaipa Valley	1306817747	01/01/12	12/31/12	0	0	18,734	18,734
3. Ivy Retreat	1750352191	01/01/12	12/31/12	0	0	16,439	16,439
4. Community Convalescent	1053382598	01/01/12	12/31/12	0	0	29,032	29,032
5. Hampton Manor	1609847144	01/01/12	12/31/12	0	0	38,043	38,043
6. Villa Monte Vista	1982675328	01/01/12	12/31/12	0	0	53,227	53,227
7. Sky Harbor	1417928862	01/01/12	12/31/12	0	0	33,507	33,507
8. Desert Manor	1710958160	01/01/12	12/31/12	0	0	18,156	18,156
9.	0			0	0	0	0
10.	0			0	0	0	0
11.	0			0	0	0	0
12.	0			0	0	0	0
13.	0			0	0	0	0
14.	0			0	0	0	0
15.	0			0	0	0	0
16.	0			0	0	0	0
17.	0			0	0	0	0
18.	0			0	0	0	0
19.	0			0	0	0	0
20.	0			0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)				$0	$0	$289,712	$289,712
OTHER COMPONENTS							
21. Chateau Villa	0	01/01/12	12/31/12	$0	$0	$9,580	$9,580
22. Mediterranean Gardens	0	01/01/12	12/31/12	0	0	7,815	7,815
23. Leisure Manor	0	01/01/12	12/31/12	0	0	5,046	5,046
24. Santa Fe Assisted Living	0	01/01/12	12/31/12	0	0	6,289	6,289
25.	0			0	0	0	0
26.	0			0	0	0	0
27.	0			0	0	0	0
28.	0			0	0	0	0
29.	0			0	0	0	0
30.	0			0	0	0	0
31.	0			0	0	0	0
32.	0			0	0	0	0
33.	0			0	0	0	0
34.	0			0	0	0	0
35.	0			0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)				$0	$0	$28,731	$28,731
GRAND TOTAL				$0	$0	$318,443	$318,443

(To Schedule 1 & 2)

STATE OF CALIFORNIA

SCHEDULE 4

POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (SCH. 8) 2	NONCAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4
1. Colonial Care	1780671172	$14,886,047	$1,320	$82,574	$83,894
2. Yucaipa Valley	1306817747	3,377,253	299	18,734	19,033
3. Ivy Retreat	1750352191	2,963,493	263	16,439	16,701
4. Community Convalescent	1053382598	5,233,775	464	29,032	29,496
5. Hampton Manor	1609847144	6,858,163	608	38,043	38,651
6. Villa Monte Vista	1982675328	9,595,448	851	53,227	54,077
7. Sky Harbor	1417928862	6,040,457	535	33,507	34,042
8. Desert Manor	1710958160	3,273,130	290	18,156	18,447
9.	0	0	0	0	0
10.	0	0	0	0	0
11.	0	0	0	0	0
12.	0	0	0	0	0
13.	0	0	0	0	0
14.	0	0	0	0	0
15.	0	0	0	0	0
16.	0	0	0	0	0
17.	0	0	0	0	0
18.	0	0	0	0	0
19.	0	0	0	0	0
20.	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		$52,227,766	$4,630	$289,712	$294,342
OTHER COMPONENTS					
21. Chateau Villa	0	$1,727,037	$153	$9,580	$9,733
22. Mediterranean Gardens	0	1,408,879	125	7,815	7,940
23. Leisure Manor	0	909,661	81	5,046	5,127
24. Santa Fe Assisted Living	0	1,133,831	101	6,289	6,390
25.	0	0	0	0	0
26.	0	0	0	0	0
27.	0	0	0	0	0
28.	0	0	0	0	0
29.	0	0	0	0	0
30.	0	0	0	0	0
31.	0	0	0	0	0
32.	0	0	0	0	0
33.	0	0	0	0	0
34.	0	0	0	0	0
35.	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		$5,179,408	$459	$28,731	$29,190
GRAND TOTAL		$57,407,174	$5,089	$318,443	$323,532
			(To Schedule 3)	(To Schedule 3-1)	
MULTIPLIER			0.000089	0.005547	

STATE OF CALIFORNIA

SCHEDULE 5

FUNCTIONAL ALLOCATION OF EXPENSES TO
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	Old Cap. Related- Buildings & 1.00	1.01	Old Cap. Related- Movable 2.00	2.01	New Cap. Related- Buildings & 4.00	4.01
1. Colonial Care	1780671172	$0	$0	$0	$0	$0	$0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0
4. Community Convalescent	1053382598	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0
9.	0	0	0	0	0	0	0
10.	0	0	0	0	0	0	0
11.	0	0	0	0	0	0	0
12.	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		$0	$0	$0	$0	$0	$0
OTHER COMPONENTS							
21. Chateau Villa	0	$0	$0	$0	$0	$0	$0
22. Mediterranean Gardens	0	0	0	0	0	0	0
23. Leisure Manor	0	0	0	0	0	0	0
24. Santa Fe Assisted Living	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		$0	$0	$0	$0	$0	$0
GRAND TOTAL		$0	$0	$0	$0	$0	$0

STATE OF CALIFORNIA

SCHEDULE 5

FUNCTIONAL ALLOCATION OF EXPENSES TO
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

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

(To Schedule 3)

STATE OF CALIFORNIA

SCHEDULE 5-1

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

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

STATE OF CALIFORNIA

SCHEDULE 5-1

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	Auditing & Accounting Fees 18	Public Relations 19	Communications 20	Travel & Entertainment 21	Transportation 22	Cleaning, Office & Admin Supplies 23	Gardening 24
1. Colonial Care	1780671172	$0	$0	$0	$0	$0	$0	$0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0	0
4. Community Convalescent	1053382598	0	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0	0
9.	0	0	0	0	0	0	0	0
10.	0	0	0	0	0	0	0	0
11.	0	0	0	0	0	0	0	0
12.	0	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		$0	$0	$0	$0	$0	$0	$0
OTHER COMPONENTS								
21. Chateau Villa	0	$0	$0	$0	$0	$0	$0	$0
22. Mediterranean Gardens	0	0	0	0	0	0	0	0
23. Leisure Manor	0	0	0	0	0	0	0	0
24. Santa Fe Assisted Living	0	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		$0	$0	$0	$0	$0	$0	$0
GRAND TOTAL		$0	$0	$0	$0	$0	$0	$0

STATE OF CALIFORNIA

SCHEDULE 5-1

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

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

STATE OF CALIFORNIA

SCHEDULE 5-1

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	Supplies 32	Social Services Other 33	Professional Fees Other 34	Data Processing 35	35.01	35.02	35.03
1. Colonial Care	1780671172	$0	$0	$0	$0	$0	$0	$0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0	0
4. Community Convalescent	1053382598	0	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0	0
9.	0	0	0	0	0	0	0	0
10.	0	0	0	0	0	0	0	0
11.	0	0	0	0	0	0	0	0
12.	0	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		$0	$0	$0	$0	$0	$0	$0
OTHER COMPONENTS								
21. Chateau Villa	0	$0	$0	$0	$0	$0	$0	$0
22. Mediterranean Gardens	0	0	0	0	0	0	0	0
23. Leisure Manor	0	0	0	0	0	0	0	0
24. Santa Fe Assisted Living	0	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		$0	$0	$0	$0	$0	$0	$0
GRAND TOTAL		$0	$0	$0	$0	$0	$0	$0

STATE OF CALIFORNIA

SCHEDULE 5-1

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	35.04	35.05	35.06	35.07	35.08	AUDITED TOTAL NONCAPITAL
1. Colonial Care	1780671172	$0	$0	$0	$0	$0	$0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0
4. Community Convalescent	1053382598	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0
9.	0	0	0	0	0	0	0
10.	0	0	0	0	0	0	0
11.	0	0	0	0	0	0	0
12.	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		$0	$0	$0	$0	$0	$0
OTHER COMPONENTS							
21. Chateau Villa	0	$0	$0	$0	$0	$0	$0
22. Mediterranean Gardens	0	0	0	0	0	0	0
23. Leisure Manor	0	0	0	0	0	0	0
24. Santa Fe Assisted Living	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		$0	$0	$0	$0	$0	$0
GRAND TOTAL		$0	$0	$0	$0	$0	$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - CAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	Old Cap. Related-Buildings & (Statistics) 1.00	(Statistics) 1.01	Old Cap. Related-Movable (Statistics) 2.00	(Statistics) 2.01	New Cap. Related-Buildings & (Statistics) 4.00	(Statistics) 4.01
1. Colonial Care	1780671172	0	0	0	0	0	0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0
4. Community Convalescent	1053382598	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0
9.	0	0	0	0	0	0	0
10.	0	0	0	0	0	0	0
11.	0	0	0	0	0	0	0
12.	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		0	0	0	0	0	0
OTHER COMPONENTS							
21. Chateau Villa	0	0	0	0	0	0	0
22. Mediterranean Gardens	0	0	0	0	0	0	0
23. Leisure Manor	0	0	0	0	0	0	0
24. Santa Fe Assisted Living	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0	0	0	0
GRAND TOTAL		0	0	0	0	0	0
TOTAL STATISTICS		0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)		$0	$0	$0	$0	$0	$0
UNIT COST MULTIPLIER		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - CAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	New Cap. Related-Movable (Statistics) 5.00	(Statistics) 5.01	Insurance Premiums (Statistics) 7.00	Taxes and Licenses - Not (Statistics) 8.00	Other (Statistics) 9.00
1. Colonial Care	1780671172	0	0	0	0	0
2. Yucaipa Valley	1306817747	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0
4. Community Convalescent	1053382598	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0
9.	0	0	0	0	0	0
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	0	0	0	0	0	0
13.	0	0	0	0	0	0
14.	0	0	0	0	0	0
15.	0	0	0	0	0	0
16.	0	0	0	0	0	0
17.	0	0	0	0	0	0
18.	0	0	0	0	0	0
19.	0	0	0	0	0	0
20.	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		0	0	0	0	0
OTHER COMPONENTS						
21. Chateau Villa	0	0	0	0	0	0
22. Mediterranean Gardens	0	0	0	0	0	0
23. Leisure Manor	0	0	0	0	0	0
24. Santa Fe Assisted Living	0	0	0	0	0	0
25.	0	0	0	0	0	0
26.	0	0	0	0	0	0
27.	0	0	0	0	0	0
28.	0	0	0	0	0	0
29.	0	0	0	0	0	0
30.	0	0	0	0	0	0
31.	0	0	0	0	0	0
32.	0	0	0	0	0	0
33.	0	0	0	0	0	0
34.	0	0	0	0	0	0
35.	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0	0	0
GRAND TOTAL		0	0	0	0	0
TOTAL STATISTICS		0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)		$0	$0	$0	$0	$0
UNIT COST MULTIPLIER		0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	Salaries of Officers (Statistics) 11.00	Salaries & Wages of Others (Statistics) 12.00	Payroll Taxes (Statistics) 13.00	Seminars (Statistics) 14.00	Employee Benefits- (Statistics) 15.00	Postage (Statistics) 16.00
1. Colonial Care	1780671172	0	0	0	0	0	0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0
4. Community Convalescent	1053382598	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0
9.	0	0	0	0	0	0	0
10.	0	0	0	0	0	0	0
11.	0	0	0	0	0	0	0
12.	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		0	0	0	0	0	0
OTHER COMPONENTS							
21. Chateau Villa	0	0	0	0	0	0	0
22. Mediterranean Gardens	0	0	0	0	0	0	0
23. Leisure Manor	0	0	0	0	0	0	0
24. Santa Fe Assisted Living	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0	0	0	0
GRAND TOTAL		0	0	0	0	0	0
TOTAL STATISTICS		0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)		$0	$0	$0	$0	$0	$0
UNIT COST MULTIPLIER		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	Legal Fees (Statistics) 17.00	Auditing & Accounting (Statistics) 18.00	Public Relations (Statistics) 19.00	Communications (Statistics) 20.00	Travel & Entertainment (Statistics) 21.00	Transportation (Statistics) 22.00
1. Colonial Care	1780671172	0	0	0	0	0	0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0
4. Community Convalescent	1053382598	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0
9.	0	0	0	0	0	0	0
10.	0	0	0	0	0	0	0
11.	0	0	0	0	0	0	0
12.	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		0	0	0	0	0	0
OTHER COMPONENTS							
21. Chateau Villa	0	0	0	0	0	0	0
22. Mediterranean Gardens	0	0	0	0	0	0	0
23. Leisure Manor	0	0	0	0	0	0	0
24. Santa Fe Assisted Living	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0	0	0	0
GRAND TOTAL		0	0	0	0	0	0
TOTAL STATISTICS		0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)		$0	$0	$0	$0	$0	$0
UNIT COST MULTIPLIER		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	Cleaning, Office & Admin (Statistics) 23.00	Gardening (Statistics) 24.00	Repairs & Maintenance (Statistics) 25.00	Dues & Subscriptions (Statistics) 26.00	Contributions (Statistics) 27.00	Insurance Premium-Non (Statistics) 28.00
1. Colonial Care	1780671172	0	0	0	0	0	0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0
4. Community Convalescent	1053382598	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0
9.	0	0	0	0	0	0	0
10.	0	0	0	0	0	0	0
11.	0	0	0	0	0	0	0
12.	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		0	0	0	0	0	0
OTHER COMPONENTS							
21. Chateau Villa	0	0	0	0	0	0	0
22. Mediterranean Gardens	0	0	0	0	0	0	0
23. Leisure Manor	0	0	0	0	0	0	0
24. Santa Fe Assisted Living	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0	0	0	0
GRAND TOTAL		0	0	0	0	0	0
TOTAL STATISTICS		0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)		$0	$0	$0	$0	$0	$0
UNIT COST MULTIPLIER		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	Taxes & Licenses - Non (Statistics) 29.00	Bank Charges (Statistics) 30.00	Advertising (Statistics) 31.00	Supplies (Statistics) 32.00	Social Services Other (Statistics) 33.00	Professional Fees Other (Statistics) 34.00
1. Colonial Care	1780671172	0	0	0	0	0	0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0
4. Community Convalescent	1053382598	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0
9.	0	0	0	0	0	0	0
10.	0	0	0	0	0	0	0
11.	0	0	0	0	0	0	0
12.	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		0	0	0	0	0	0
OTHER COMPONENTS							
21. Chateau Villa	0	0	0	0	0	0	0
22. Mediterranean Gardens	0	0	0	0	0	0	0
23. Leisure Manor	0	0	0	0	0	0	0
24. Santa Fe Assisted Living	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0	0	0	0
GRAND TOTAL		0	0	0	0	0	0
TOTAL STATISTICS		0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)		$0	$0	$0	$0	$0	$0
UNIT COST MULTIPLIER		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	Data Processing (Statistics) 35.00	(Statistics) 35.01	(Statistics) 35.02	(Statistics) 35.03	(Statistics) 35.04	(Statistics) 35.05
1. Colonial Care	1780671172	0	0	0	0	0	0
2. Yucaipa Valley	1306817747	0	0	0	0	0	0
3. Ivy Retreat	1750352191	0	0	0	0	0	0
4. Community Convalescent	1053382598	0	0	0	0	0	0
5. Hampton Manor	1609847144	0	0	0	0	0	0
6. Villa Monte Vista	1982675328	0	0	0	0	0	0
7. Sky Harbor	1417928862	0	0	0	0	0	0
8. Desert Manor	1710958160	0	0	0	0	0	0
9.	0	0	0	0	0	0	0
10.	0	0	0	0	0	0	0
11.	0	0	0	0	0	0	0
12.	0	0	0	0	0	0	0
13.	0	0	0	0	0	0	0
14.	0	0	0	0	0	0	0
15.	0	0	0	0	0	0	0
16.	0	0	0	0	0	0	0
17.	0	0	0	0	0	0	0
18.	0	0	0	0	0	0	0
19.	0	0	0	0	0	0	0
20.	0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		0	0	0	0	0	0
OTHER COMPONENTS							
21. Chateau Villa	0	0	0	0	0	0	0
22. Mediterranean Gardens	0	0	0	0	0	0	0
23. Leisure Manor	0	0	0	0	0	0	0
24. Santa Fe Assisted Living	0	0	0	0	0	0	0
25.	0	0	0	0	0	0	0
26.	0	0	0	0	0	0	0
27.	0	0	0	0	0	0	0
28.	0	0	0	0	0	0	0
29.	0	0	0	0	0	0	0
30.	0	0	0	0	0	0	0
31.	0	0	0	0	0	0	0
32.	0	0	0	0	0	0	0
33.	0	0	0	0	0	0	0
34.	0	0	0	0	0	0	0
35.	0	0	0	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0	0	0	0
GRAND TOTAL		0	0	0	0	0	0
TOTAL STATISTICS		0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)		$0	$0	$0	$0	$0	$0
UNIT COST MULTIPLIER		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	(Statistics) 35.06	(Statistics) 35.07	(Statistics) 35.08
1. Colonial Care	1780671172	0	0	0
2. Yucaipa Valley	1306817747	0	0	0
3. Ivy Retreat	1750352191	0	0	0
4. Community Convalescent	1053382598	0	0	0
5. Hampton Manor	1609847144	0	0	0
6. Villa Monte Vista	1982675328	0	0	0
7. Sky Harbor	1417928862	0	0	0
8. Desert Manor	1710958160	0	0	0
9.	0	0	0	0
10.	0	0	0	0
11.	0	0	0	0
12.	0	0	0	0
13.	0	0	0	0
14.	0	0	0	0
15.	0	0	0	0
16.	0	0	0	0
17.	0	0	0	0
18.	0	0	0	0
19.	0	0	0	0
20.	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 20)		0	0	0
OTHER COMPONENTS				
21. Chateau Villa	0	0	0	0
22. Mediterranean Gardens	0	0	0	0
23. Leisure Manor	0	0	0	0
24. Santa Fe Assisted Living	0	0	0	0
25.	0	0	0	0
26.	0	0	0	0
27.	0	0	0	0
28.	0	0	0	0
29.	0	0	0	0
30.	0	0	0	0
31.	0	0	0	0
32.	0	0	0	0
33.	0	0	0	0
34.	0	0	0	0
35.	0	0	0	0
SUBTOTAL (LINES 21 THROUGH 35)		0	0	0
GRAND TOTAL		0	0	0
TOTAL STATISTICS		0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)		$0	$0	$0
UNIT COST MULTIPLIER		0.000000	0.000000	0.000000

STATE OF CALIFORNIA

SCHEDULE 7

DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

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

(To Schedule 3)

STATE OF CALIFORNIA

SCHEDULE 7-1

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

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

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

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

(To Schedule 3-1)

STATE OF CALIFORNIA

SCHEDULE 8

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

LINE NO.	COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED POOLED COSTS
	CAPITAL-RELATED COSTS - OLD				
1.00	Old Cap. Related-Buildings & Fixtures	$0		$0	$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	$0		$0	$0
	CAPITAL-RELATED COSTS - NEW				
4.00	New Cap. Related-Buildings & Fixtures	$12,000	1	($12,000)	$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	5,089		0	5,089
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	$17,089		($12,000)	$5,089
	OTHER CAPITAL-RELATED COSTS				
7.00	Insurance Premiums	$0		$0	$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	$0		$0	$0
	NON CAPITAL-RELATED COSTS				
11.00	Salaries of Officers	$0		$0	$0
12.00	Salaries & Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Seminars	9,490		0	9,490
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Postage	437		0	437
17.00	Legal Fees	0		0	0
18.00	Auditing & Accounting Fees	149,496	2	(19,746)	129,750
19.00	Public Relations	0		0	0
20.00	Communications	8,766		0	8,766
21.00	Travel & Entertainment	0		0	0
22.00	Transportation	1,533		0	1,533
23.00	Cleaning, Office & Admin Supplies	15,471	3,4	(5,884)	9,587
24.00	Gardening	1,095		0	1,095
25.00	Repairs & Maintenance	31,735	5,6	(9,857)	21,878
26.00	Dues & Subscriptions	28,447	7,8,9	(17,549)	10,898
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	403		0	403
29.00	Taxes & Licenses - Non Capital Related	368		0	368
30.00	Bank Charges	1,424		0	1,424
31.00	Advertising	0		0	0
32.00	Supplies	4,112		0	4,112
33.00	Social Services Other	0		0	0
34.00	Professional Fees Other	0		0	0
35.00	Data Processing	133,013	10,11	(14,311)	118,702
35.01		0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	$385,790		($67,347)	$318,443
37.00	TOTAL ALLOWABLE EXPENSES	$402,879		($79,347)	$323,532
					(To Sch. 4)
38.00	NONREIMBURSABLE EXPENSES	$0		$0	$0
	TOTAL EXPENSES	$402,879		($79,347)	$323,532

STATE OF CALIFORNIA

SCHEDULE 8

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

LINE NO.	COST CENTER DESCRIPTION	REPORTED DIRECT ALLOC. (SCH. B, COL 6)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED DIRECT COSTS
	CAPITAL-RELATED COSTS - OLD				
1.00	Old Cap. Related-Buildings & Fixtures	$0		$0	$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	$0		$0	$0
	CAPITAL-RELATED COSTS - NEW				
4.00	New Cap. Related-Buildings & Fixtures	$0		$0	$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	$0		$0	$0
	OTHER CAPITAL-RELATED COSTS				
7.00	Insurance Premiums	$0		$0	$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	$0		$0	$0
	NON CAPITAL-RELATED COSTS				
11.00	Salaries of Officers	$0		$0	$0
12.00	Salaries & Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Seminars	0		0	0
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Postage	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing & Accounting Fees	0		0	0
19.00	Public Relations	0		0	0
20.00	Communications	0		0	0
21.00	Travel & Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning, Office & Admin Supplies	0		0	0
24.00	Gardening	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	0		0	0
30.00	Bank Charges	0		0	0
31.00	Advertising	0		0	0
32.00	Supplies	0		0	0
33.00	Social Services Other	0		0	0
34.00	Professional Fees Other	0		0	0
35.00	Data Processing	0		0	0
35.01		0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	$0		$0	$0
37.00	TOTAL ALLOWABLE EXPENSES	$0		$0	$0
					(To Sch. 7, 7-1)
38.00	NONREIMBURSABLE EXPENSES	$0		$0	$0
	TOTAL EXPENSES	$0		$0	$0

STATE OF CALIFORNIA

SCHEDULE 8

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

LINE NO.	COST CENTER DESCRIPTION	REPORTED FUNCTIONAL COSTS (SCH. B, COL 7)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED FUNCTIONAL COSTS
	CAPITAL-RELATED COSTS - OLD				
1.00	Old Cap. Related-Buildings & Fixtures	$0		$0	$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	$0		$0	$0
	CAPITAL-RELATED COSTS - NEW				
4.00	New Cap. Related-Buildings & Fixtures	$0		$0	$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	$0		$0	$0
	OTHER CAPITAL-RELATED COSTS				
7.00	Insurance Premiums	$0		$0	$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	$0		$0	$0
	NON CAPITAL-RELATED COSTS				
11.00	Salaries of Officers	$0		$0	$0
12.00	Salaries & Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Seminars	0		0	0
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Postage	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing & Accounting Fees	0		0	0
19.00	Public Relations	0		0	0
20.00	Communications	0		0	0
21.00	Travel & Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning, Office & Admin Supplies	0		0	0
24.00	Gardening	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	0		0	0
30.00	Bank Charges	0		0	0
31.00	Advertising	0		0	0
32.00	Supplies	0		0	0
33.00	Social Services Other	0		0	0
34.00	Professional Fees Other	0		0	0
35.00	Data Processing	0		0	0
35.01		0		0	0
35.02		0		0	0
35.03		0		0	0
35.04		0		0	0
35.05		0		0	0
35.06		0		0	0
35.07		0		0	0
35.08		0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	$0		$0	$0
37.00	TOTAL ALLOWABLE EXPENSES	$0		$0	$0
					(To Sch. 6, 6-1)
38.00	NONREIMBURSABLE EXPENSES	$0		$0	$0
	TOTAL EXPENSES	$0		$0	$0

STATE OF CALIFORNIA

SCHEDULE 9

REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:
JAMES W. BRASWELL MANAGEMENT SERVICES

FISCAL PERIOD ENDED:
DECEMBER 31, 2012

HEALTH CARE FACILITIES	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT ALLOCATION		FUNCTIONAL ALLOCATION		POOLED ALLOCATION		TOTAL ALLOCATION HOME OFFICE COSTS
		FROM	TO	CAPITAL RELATED COSTS (SCH. E)	NON-CAPITAL RELATED COSTS (SCH. E-1)	CAPITAL RELATED COSTS (SCH. F)	NON-CAPITAL RELATED COSTS (SCH. F-1)	CAPITAL RELATED COSTS (SCH. G)	NON-CAPITAL RELATED COSTS (SCH. G)	
1. Colonial Care	1780671172	01/01/12	12/31/12					$4,431	$100,033	$104,464
2. Yucaipa Valley	1306817747	01/01/12	12/31/12					1,006	22,709	23,715
3. Ivy Retreat	1750352191	01/01/12	12/31/12					881	19,901	20,782
4. Community Convalescent	1053382598	01/01/12	12/31/12					1,558	35,169	36,727
5. Hampton Manor	1609847144	01/01/12	12/31/12					2,042	46,085	48,127
6. Villa Monte Vista	1982675328	01/01/12	12/31/12					2,856	64,477	67,333
7. Sky Harbor	1417928862	01/01/12	12/31/12					1,799	40,610	42,409
8. Desert Manor	1710958160	01/01/12	12/31/12					975	22,008	22,983
9.										0
10.										0
11.										0
12.										0
13.										0
14.										0
15.										0
16.										0
17.										0
18.										0
19.										0
20.										0
SUBTOTAL (LINES 1 THROUGH 20)				$0	$0	$0	$0	$15,548	$350,992	$366,540
OTHER COMPONENTS										
21. Chateau Villa		01/01/12	12/31/12					$514	$11,605	$12,119
22. Mediterranean Gardens		01/01/12	12/31/12					419	9,465	9,884
23. Leisure Manor		01/01/12	12/31/12					271	6,111	6,382
24. Santa Fe Assisted Living		01/01/12	12/31/12					337	7,617	7,954
25.					0					
26.										0
27.										0
28.										0
29.										0
30.										0
31.										0
32.										0
33.										0
34.										0
35.										0
SUBTOTAL (LINES 21 THROUGH 35)				$0	$0	$0	$0	$1,541	$34,798	$36,339
GRAND TOTAL				$0	$0	$0	$0	$17,089	$385,790	$402,879

(To Sch. 2, Col. 1)

Provider Name	Fiscal Period	Provider NPI	Adjustments
JAMES W. BRASWELL MANAGEMENT SERVICES	JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	HOME OFFICE	11

Report References										
	Cost Report			Audit Report						
Adj. No.	Page or Exhibit	Line	Col.	Sch.	Line	Col	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
1	B	4	8	8	4	N/A	New Capital Related Costs - Building and Fixtures	$12,000	($12,000)	$0
							To eliminate building rental expense not related to patient car			
							42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			
2	B	18	8	8	18	N/A	Auditing and Accounting Fees	$149,496	($19,746)	$129,750
							To eliminate auditing and accounting fees not related to patient care.			
							42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			
	B	23	8	8	23	N/A	Cleaning, Office and Admin Supplies	$15,471		
3							To eliminate supplies expense due to insufficient documentation.		($3,637)	
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
4							To eliminate supplies expense not related to patient care.		(2,247)	
							42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		($5,884)	$9,587
	B	25	8	8	25	N/A	Repairs and Maintenance	$31,735		
5							To adjust contractor expenses to agree with expenses applicable to the audit period.		($357)	
							42 CFR 413.5 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306			
6							To eliminate professional fees associated with California Department of Health Care Services citations and penalties.		(9,500)	
									($9,857)	$21,878
							W&I Code, Section 14126.023(a)(3)(c)			

Provider Name	Fiscal Period	Provider NPI	Adjustments
JAMES W. BRASWELL MANAGEMENT SERVICES	JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	HOME OFFICE	11

Report References										
	Cost Report			Audit Report						
Adj. No.	Page or Exhibit	Line	Col.	Sch.	Line	Col	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
	B	26	8	8	26	N/A	Dues and Subscriptions	$28,447		
7							To eliminate dues and subscription expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105		($13,160)	
8							To eliminate dues and subscription expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(715)	
9							To eliminate dues and subscription expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)		(3,674) ($17,549)	$10,898
	B	35	8	8	35	N/A	Data Processing	$133,013		
10							To adjust data processing expenses to agree with expenses applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306		($5,108)	
11							To adjust data processing expenses to agree with the provider's vendor ledger report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(9,203) ($14,311)	$118,702