

**REPORT
ON THE
RATE SETTING AUDIT**

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

**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**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 11, 2014

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, 2012

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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 \$23,334, which resulted from Medi-Cal overpayments

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 Rates 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, 2012 THROUGH DECEMBER 31, 2012

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	\$ 2,373,805	\$ 73.05
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 622,400	\$ 19.15
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 554,258	\$ 17.06
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 171,909	\$ 5.29
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 36,996	\$ 1.14
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,530	\$ 0.72
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 63,429	\$ 1.95
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 388,010	\$ 11.94
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 574,145	\$ 17.67
11	Cost of Routine Service/Audited Total Costs	\$ 4,831,888	\$ 4,808,482	\$ 147.98
12	Total Patient Days (Adj)	32,494	32,494	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 148.70	\$ 147.98	
14	Overpayments (Adjs 7,8,9)	\$ 0	\$ (23,334)	
15	Medi-Cal Days (Adj 5)	20,987	20,798	
16	Medi-Cal Managed Care Days (Adj 6)		112	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	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, 2012 THROUGH DECEMBER 31, 2012

NPI:
1609847144

OSHPD Facility No.:
206364083

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
BRASWELL'S HAMPTON MANOR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1609847144

OSHPD Facility No.:
206364083

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 87,619	\$ 87,619		
160	Activities	87,946		\$ 87,946	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	21,389	0	0	21,389
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	2,198,240	87,619	87,946	2,373,805 *
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	\$ 2,395,194	\$ 87,619	\$ 87,946	\$ 2,395,194

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BRASWELL'S HAMPTON MANOR

NPI:
1609847144

OSHPD Facility Number:
206364083

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 96,194	\$ 96,194										
010	Housekeeping	75,190	0	\$ 75,190									
060	Laundry and Linen	58,810	2,385	1,864	\$ 63,059								
065	Dietary	273,311	6,957	5,438	0	\$ 285,706							
155	Social Services	N/A	356	278	0	0	\$ 634						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	4,182	3,269	0	0	0	0		\$ 7,451	\$ 7,451		
166	Medical Records	90,180	995	777	0	0	0	0		91,952		\$ 91,952	
170	Inservice Education - Nursing	64,487	0	0	0	0	0	0	\$ 64,487				
ANCILLARY SERVICES													
075	Patient Supplies		1,594	1,246	0	0	0	0	0	2,839	100	1,237	\$ 4,176
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		3,233	2,527	0	0	0	0	0	5,759	489	6,035	12,283
081	Respiratory Therapy		0	0	0	0	0	0	0	0	17	214	231
082	Occupational Therapy		1,922	1,502	0	0	0	0	0	3,423	362	4,462	8,247
083	Speech Pathology		1,475	1,153	0	0	0	0	0	2,628	36	446	3,110
085	Pharmacy		0	0	0	0	0	0	0	0	293	3,614	3,907
090	Laboratory		0	0	0	0	0	0	0	0	43	534	577
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	133	1,637	1,770
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		72,407	56,597	63,059	285,706	634	0	64,487	542,890	5,960	73,550	622,400*
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		689	539	0	0	0	0	0	1,228	18	224	1,470
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 658,172	\$ 96,194	\$ 75,190	\$ 63,059	\$ 285,706	\$ 634	\$ 0	\$ 64,487	\$ 558,769	\$ 7,451	\$ 91,952	\$ 658,172

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BRASWELL'S HAMPTON MANOR

NPI:
1609847144

OSHPD Facility Number:
206364083

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 209,825	\$ 209,825										
010	Housekeeping	16,255	0	\$ 16,255									
060	Laundry and Linen	16,338	5,202	403	\$ 21,943								
065	Dietary	191,037	15,175	1,176	0	\$ 207,388							
155	Social Services	7,811	777	60	0	0	\$ 8,648						
160	Activities	4,958	0	0	0	0	0	\$ 4,958					
165	Administration	N/A	9,122	707	0	0	0	0		\$ 9,829	\$ 9,829		
166	Medical Records	9,593	2,170	168	0	0	0	0		11,931		\$ 11,931	
170	Inservice Education - Nursing	532	0	0	0	0	0	0	\$ 532				
ANCILLARY SERVICES													
075	Patient Supplies	29,575	3,476	269	0	0	0	0	0	33,321	132	160	\$ 33,613
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	278,505	7,051	546	0	0	0	0	0	286,103	645	783	287,531
081	Respiratory Therapy	10,627	0	0	0	0	0	0	0	10,627	23	28	10,678
082	Occupational Therapy	208,964	4,191	325	0	0	0	0	0	213,480	477	579	214,536
083	Speech Pathology	12,464	3,217	249	0	0	0	0	0	15,931	48	58	16,036
085	Pharmacy	179,469	0	0	0	0	0	0	0	179,469	386	469	180,324
090	Laboratory	26,511	0	0	0	0	0	0	0	26,511	57	69	26,637
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	81,306	0	0	0	0	0	0	0	81,306	175	212	81,693
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	123,210	157,939	12,235	21,943	207,388	8,648	4,958	532	536,853	7,862	9,543	554,258 *
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	6,593	1,504	117	0	0	0	0	0	8,213	24	29	8,266
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,413,573	\$ 209,825	\$ 16,255	\$ 21,943	\$ 207,388	\$ 8,648	\$ 4,958	\$ 532	\$ 1,391,813	\$ 9,829	\$ 11,931	\$ 1,413,573

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRASWELL'S HAMPTON MANOR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1609847144

OSHPD Facility Number:
206364083

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 191,739	82%							
	Property Tax (line 40)	41,263	18%	\$ 233,002						
005	Plant Operations and Maintenance			0	\$ 0					
010	Housekeeping			0	0	\$ 0				
060	Laundry and Linen			5,777	0	0	\$ 5,777			
065	Dietary			16,851	0	0	0	\$ 16,851		
155	Social Services			862	0	0	0	0	\$ 862	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			10,130	0	0	0	0	0	0
166	Medical Records			2,409	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			3,860	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,830	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			4,654	0	0	0	0	0	0
083	Speech Pathology			3,573	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			175,385	0	0	5,777	16,851	862	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			1,670	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 233,002	100%	\$ 233,002	\$ 0	\$ 0	\$ 5,777	\$ 16,851	\$ 862	\$ 0

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRASWELL'S HAMPTON MANOR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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 82% Of Total	Property Tax 18% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 191,739	82%							
	Property Tax (line 40)	41,263	18%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 10,130	\$ 10,130				
166	Medical Records				2,409		\$ 2,409			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	3,860	136	32	\$ 4,029	\$ 3,315	\$ 713
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	7,830	665	158	8,653	7,121	1,532
081	Respiratory Therapy			0	0	24	6	29	24	5
082	Occupational Therapy			0	4,654	492	117	5,263	4,331	932
083	Speech Pathology			0	3,573	49	12	3,634	2,990	643
085	Pharmacy			0	0	398	95	493	406	87
090	Laboratory			0	0	59	14	73	60	13
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	180	43	223	184	40
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	198,875	8,103	1,927	208,905	171,909	36,996 *
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	1,670	25	6	1,701	1,399	301
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 233,002	100%	\$ 0	\$ 220,463	\$ 10,130	\$ 2,409	\$ 233,002	\$ 191,739	\$ 41,263

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BRASWELL'S HAMPTON MANOR

NPI:
1609847144

OSHPD Facility Number:
206364083

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 6% of Total	Quality Assur. Fees 37% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 8,658												
055	Interest - Other	1,881												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	707,254												
	Total Costs Allocable as Administration	717,793	55%											
167	CDPH Licensing Fees	29,417	2%											
168	Professional Liability Insurance	79,298	6%											
169	Quality Assurance Fees	485,088	37%											
174	Caregiver Training	0	0%											
	Total	1,311,596	100%						\$ 1,311,596					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 21,389	\$ 2,839	\$ 33,321	\$ 3,860	\$ 61,409	17,639	\$ 9,653	\$ 396	\$ 1,066	\$ 6,524	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	5,759	286,103	7,830	299,692	86,083	47,110	1,931	5,204	31,837	0
081	Respiratory Therapy			0	0	10,627	0	10,627	3,052	1,671	68	185	1,129	0
082	Occupational Therapy			0	3,423	213,480	4,654	221,558	63,640	34,828	1,427	3,848	23,537	0
083	Speech Pathology			0	2,628	15,931	3,573	22,132	6,357	3,479	143	384	2,351	0
085	Pharmacy			0	0	179,469	0	179,469	51,550	28,212	1,156	3,117	19,066	0
090	Laboratory			0	0	26,511	0	26,511	7,615	4,167	171	460	2,816	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	81,306	0	81,306	23,354	12,781	524	1,412	8,637	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			2,373,805	542,890	536,853	198,875	3,652,423	1,049,114	574,145	23,530	63,429	388,010	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	1,228	8,213	1,670	11,112	3,192	1,747	72	193	1,180	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,311,596		\$ 2,395,194	\$ 558,769	\$ 1,391,813	\$ 220,463	\$ 4,566,239	\$ 1,311,596					
	Total Administrative Costs							\$ 1,311,596		\$ 717,793	\$ 29,417	\$ 79,298	\$ 485,088	\$ 0
	Unit Cost Multiplier							0.28723771						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 99,403	\$ 21,760	\$ 12,539	\$ 133,702						
	TOTAL FACILITY COSTS							\$ 6,011,537						

(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BRASWELL'S HAMPTON MANOR

NPI:
1609847144

OSHPD Facility Number:
206364083

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 2)	Plant Ops (SQ FT) 5 (Adj 2)	Hskpng (SQ FT) 10 (Adj 2)	Laundry (LBS) 60 (Adj 3)	Dietary (MEALS) 65 (Adj 4)	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	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						61,409	61,409
077	Specialized Support Surfaces									0	0
080	Physical Therapy	572	572	572						299,692	299,692
081	Respiratory Therapy									10,627	10,627
082	Occupational Therapy	340	340	340						221,558	221,558
083	Speech Pathology	261	261	261						22,132	22,132
085	Pharmacy									179,469	179,469
090	Laboratory									26,511	26,511
095	Home Health Services									0	0
100	Other Ancillary Services									81,306	81,306
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	245,500	96,555	2,321,450	2,321,450	2,321,450	3,652,423	3,652,423
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						11,112	11,112
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,021	17,021	17,021	245,500	96,555	2,321,450	2,321,450	2,321,450	4,566,239	4,566,239
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 87,619 0.037743221	\$ 87,946 0.037884081			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 96,194 5.65148934	\$ 75,190 4.41748428	\$ 63,059 0.25685991	\$ 285,706 2.95899650	\$ 634 0.00027325	\$ - 0.00000000	\$ 64,487 0.02777876	\$ 7,451 0.00163177	\$ 91,952 0.02013739
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 209,825 12.32741907	\$ 16,255 0.95499677	\$ 21,943 0.08938159	\$ 207,388 2.14787068	\$ 8,648 0.00372517	\$ 4,958 0.00213573	\$ 532 0.00022917	\$ 9,829 0.00215254	\$ 11,931 0.00261281
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 233,002 13.68908995	\$ - 0.00000000	\$ - 0.00000000	\$ 5,777 0.02353074	\$ 16,851 0.17452509	\$ 862 0.00037150	\$ - 0.00000000	\$ - 0.00000000	\$ 10,130 0.00221844	\$ 2,409 0.00052763

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRASWELL'S HAMPTON MANOR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 75,317	\$ 0	\$ 75,317	(Sch 3)
005	.20-.39	Fringe Benefits	6200	20,877	0	20,877	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	209,825	0	209,825	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 306,019	\$ 0	\$ 306,019	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 58,274	\$ 0	\$ 58,274	(Sch 3)
010	.20-.39	Fringe Benefits	6300	16,916	0	16,916	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,255	0	16,255	(Sch 4)
010		Housekeeping - Total	6300	\$ 91,445	\$ 0	\$ 91,445	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 83,730	\$ 0	\$ 83,730	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	608	0	608	(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	41,263	0	41,263	(Sch 5)
045		Property Insurance	7400	8,658	0	8,658	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	107,401	0	107,401	(Sch 5)
055		Interest - Other	7600	1,881	0	1,881	(Sch 6)
057		Subtotal 005 - 055		\$ 641,005	\$ 0	\$ 641,005	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 45,955	\$ 0	\$ 45,955	(Sch 3)
060	.20-.39	Fringe Benefits	6400	12,855	0	12,855	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,338	0	16,338	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 75,148	\$ 0	\$ 75,148	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 220,352	\$ 0	\$ 220,352	(Sch 3)
065	.20-.39	Fringe Benefits	6500	52,959	0	52,959	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	191,037	0	191,037	(Sch 4)
065		Dietary - Total	6500	\$ 464,348	\$ 0	\$ 464,348	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$ 15,503	\$ 0	\$ 15,503	(Sch 2)
075	.20-.39	Fringe Benefits	8100	5,886	0	5,886	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	29,575	0	29,575	(Sch 4)
075		Patient Supplies - Total	8100	\$ 50,964	\$ 0	\$ 50,964	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRASWELL'S HAMPTON MANOR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	278,505	0	278,505	(Sch 4)
080		Physical Therapy - Total	8200	\$ 278,505	\$ 0	\$ 278,505	
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	10,627	0	10,627	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 10,627	\$ 0	\$ 10,627	
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	208,964	0	208,964	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 208,964	\$ 0	\$ 208,964	
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	12,464	0	12,464	(Sch 4)
083		Speech Pathology - Total	8280	\$ 12,464	\$ 0	\$ 12,464	
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	179,469	0	179,469	(Sch 4)
085		Pharmacy - Total	8300	\$ 179,469	\$ 0	\$ 179,469	
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	26,511	0	26,511	(Sch 4)
090		Laboratory - Total	8400	\$ 26,511	\$ 0	\$ 26,511	
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	81,306	0	81,306	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 81,306	\$ 0	\$ 81,306	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRASWELL'S HAMPTON MANOR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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		\$ 848,810	\$ 0	\$ 848,810	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,756,855	\$ 0	\$ 1,756,855	(Sch 2)
105	.20-.39	Fringe Benefits	6110	441,385	0	441,385	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	123,210	0	123,210	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,321,450	\$ 0	\$ 2,321,450	
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, 2012 THROUGH DECEMBER 31, 2012

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	6,593	0	6,593
140		Beauty and Barber - Total	8900	\$ 6,593	\$ 0	\$ 6,593
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,328,043	\$ 0	\$ 2,328,043
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 69,579	\$ 0	\$ 69,579
155	.20-.39	Fringe Benefits	6600	18,040	0	18,040
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	7,811	0	7,811
155		Social Services - Total	6600	\$ 95,430	\$ 0	\$ 95,430

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRASWELL'S HAMPTON MANOR

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 68,075	\$ 0	\$ 68,075	(Sch 2)
160	.20-.39	Fringe Benefits	6700	19,871	0	19,871	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,958	0	4,958	(Sch 4)
160		Activities - Total	6700	\$ 92,904	\$ 0	\$ 92,904	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 323,830	\$ 0	\$ 323,830	(Sch 6)
165	.20-.39	Fringe Benefits	6900	93,975	0	93,975	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	298,925	(9,476)	289,449	(Sch 6)
165		Administration - Total	6900	\$ 716,730	\$ (9,476)	\$ 707,254	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 74,952	\$ 0	\$ 74,952	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,228	0	15,228	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,593	0	9,593	(Sch 4)
166		Medical Records - Total	6900	\$ 99,773	\$ 0	\$ 99,773	
167		CDPH Licensing Fees	6900	\$ 29,417	\$ 0	\$ 29,417	(Sch 6)
168		Professional Liability Insurance	6900	\$ 79,298	\$ 0	\$ 79,298	(Sch 6)
169		Quality Assurance Fees	6900	\$ 485,088	\$ 0	\$ 485,088	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 51,657	\$ 0	\$ 51,657	(Sch 3)
170	.20-.39	Fringe Benefits	6800	12,830	0	12,830	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	532	0	532	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 65,019	\$ 0	\$ 65,019	
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		\$ 1,663,659	\$ (9,476)	\$ 1,654,183	
200		Total		\$ 6,021,013	\$ (9,476)	\$ 6,011,537	

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

Provider Name							Fiscal Period	NPI	Adjustments	
BRASWELL'S HAMPTON MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1609847144	9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED COSTS</u>										
1	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, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$298,925	(\$9,476)	\$289,449

Provider Name							Fiscal Period	NPI	Adjustments	
BRASWELL'S HAMPTON MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1609847144	9	
Adj. No.	Report References			Audit Report			Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
2	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										
3	10.7	105	4	7	105	Skilled Nursing Care (Pounds of Laundry)	0	245,500	245,500	
	10.7	175	4	7	N/A	Total Statistics - Pounds of Laundry	0	245,500	245,500	
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										
4	10.7	105	5	7	105	Skilled Nursing Care (Meals Served)	0	96,555	96,555	
	10.7	175	5	7	N/A	Total Statistics - Meals Served	0	96,555	96,555	
To establish meals served 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	NPI		Adjustments
BRASWELL'S HAMPTON MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1609847144		9
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				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
5	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through October 31, 2013 Report Date: November 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 51511	20,987	(189)	20,798
6	Not Reported			1	16		Medi-Cal Managed Care Days - Skilled Nursing Care 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	112	112

Provider Name							Fiscal Period		NPI		Adjustments
BRASWELL'S HAMPTON MANOR							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1609847144		9
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					
ADJUSTMENTS TO OTHER MATTERS											
	Not Reported			1	14		Overpayments	\$0			
7							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$3,263		
8							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		15,762		
9							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>4,309</u> \$23,334	\$23,334	