

**REPORT  
ON THE  
RATE SETTING AUDIT**

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

**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



EDMUND G. BROWN JR.  
GOVERNOR

June 11, 2014

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

BRASWELL'S COMMUNITY CONVALESCENT CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1053382598  
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, 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 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 \$23,300, 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 COMMUNITY CONVALESCENT CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1053382598

## OSHPD Facility No.:

206361150

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,019,534	\$ 72.38
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 530,169	\$ 19.00
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 498,401	\$ 17.86
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 55,155	\$ 1.98
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,304	\$ 0.76
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 22,217	\$ 0.80
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 59,533	\$ 2.13
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 372,520	\$ 13.35
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 429,506	\$ 15.39
11	Cost of Routine Service/Audited Total Costs	\$ 4,018,516	\$ 4,008,339	\$ 143.66
12	Total Patient Days (Adj 8)	27,882	27,902	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 144.13	\$ 143.66	
14	Overpayments (Adjs 11-14)	\$ 0	\$ (23,300)	
15	Medi-Cal Days (Adj 9)	22,290	22,156	
16	Medi-Cal Managed Care Days (Adj 10)		429	
<b>INTERMEDIATE CARE</b>				
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	
<b>MENTALLY DISORDERED CARE</b>				
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	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
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	
<b>SUBACUTE CARE</b>				
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 COMMUNITY CONVALESCENT CENTER

## Fiscal Period:

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

## NPI:

1053382598

## OSHPD Facility No.:

206361150

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SUBACUTE CARE - PEDIATRIC</b>				
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	
<b>TRANSITIONAL INPATIENT CARE</b>				
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	
<b>HOSPICE INPATIENT CARE</b>				
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	
<b>OTHER ROUTINE SERVICES</b>				
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 COMMUNITY CONVALESCENT CENTER

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

**NPI:**  
1053382598

**OSHPD Facility No.:**  
206361150

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 64,216	\$ 64,216		
160	Activities	79,765		\$ 79,765	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,875,553	64,216	79,765	2,019,534 *
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 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,019,534</b>	<b>\$ 64,216</b>	<b>\$ 79,765</b>	<b>\$ 2,019,534</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BRASWELL'S COMMUNITY CONVALESCENT CENTER

NPI:  
1053382598

OSHPD Facility Number:  
206361150

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	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 55,111	\$ 55,111										
010	Housekeeping	92,818	0	\$ 92,818									
060	Laundry and Linen	93,720	1,765	2,972	\$ 98,457								
065	Dietary	207,120	2,647	4,458	0	\$ 214,225							
155	Social Services	N/A	1,765	2,972	0	0	\$ 4,737						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	1,444	2,432	0	0	0	0		\$ 3,876	\$ 3,876		
166	Medical Records	57,122	722	1,216	0	0	0	0		59,060		\$ 59,060	
170	Inservice Education - Nursing	37,205	722	1,216	0	0	0	0	\$ 39,143				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		193	324	0	0	0	0	0	517	21	318	\$ 856
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		1,591	2,680	0	0	0	0	0	4,272	153	2,326	6,751
081	Respiratory Therapy		0	0	0	0	0	0	0	0	5	75	80
082	Occupational Therapy		0	0	0	0	0	0	0	0	73	1,120	1,193
083	Speech Pathology		0	0	0	0	0	0	0	0	8	125	133
085	Pharmacy		0	0	0	0	0	0	0	0	68	1,039	1,107
090	Laboratory		0	0	0	0	0	0	0	0	9	137	146
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	56	847	902
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		43,688	73,580	98,457	214,225	4,737	0	39,143	473,830	3,469	52,870	530,169 *
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 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		574	967	0	0	0	0	0	1,542	13	204	1,759
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 543,096	\$ 55,111	\$ 92,818	\$ 98,457	\$ 214,225	\$ 4,737	\$ 0	\$ 39,143	\$ 480,161	\$ 3,876	\$ 59,060	\$ 543,096

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BRASWELL'S COMMUNITY CONVALESCENT CENTER

NPI:  
1053382598

OSHPD Facility Number:  
206361150

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 197,398	\$ 197,398										
010	Housekeeping	15,172	0	\$ 15,172									
060	Laundry and Linen	14,428	6,321	486	\$ 21,235								
065	Dietary	169,700	9,481	729	0	\$ 179,910							
155	Social Services	6,034	6,321	486	0	0	\$ 12,841						
160	Activities	6,143	0	0	0	0	0	\$ 6,143					
165	Administration	N/A	5,172	397	0	0	0	0		\$ 5,569	\$ 5,569		
166	Medical Records	9,270	2,586	199	0	0	0	0		12,055		\$ 12,055	
170	Inservice Education - Nursing	2,233	2,586	199	0	0	0	0	\$ 5,018				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	16,823	690	53	0	0	0	0	0	17,566	30	65	\$ 17,661
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	121,454	5,700	438	0	0	0	0	0	127,592	219	475	128,287
081	Respiratory Therapy	4,326	0	0	0	0	0	0	0	4,326	7	15	4,348
082	Occupational Therapy	64,579	0	0	0	0	0	0	0	64,579	106	229	64,913
083	Speech Pathology	7,215	0	0	0	0	0	0	0	7,215	12	26	7,252
085	Pharmacy	59,936	0	0	0	0	0	0	0	59,936	98	212	60,246
090	Laboratory	7,879	0	0	0	0	0	0	0	7,879	13	28	7,920
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	48,846	0	0	0	0	0	0	0	48,846	80	173	49,099
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
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	88,967	156,484	12,027	21,235	179,910	12,841	6,143	5,018	482,625	4,985	10,791	498,401
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
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	7,153	2,057	158	0	0	0	0	0	9,368	19	42	9,429
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 847,556</b>	<b>\$ 197,398</b>	<b>\$ 15,172</b>	<b>\$ 21,235</b>	<b>\$ 179,910</b>	<b>\$ 12,841</b>	<b>\$ 6,143</b>	<b>\$ 5,018</b>	<b>\$ 829,932</b>	<b>\$ 5,569</b>	<b>\$ 12,055</b>	<b>\$ 847,556</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

NPI:  
1053382598

OSHPD Facility Number:  
206361150

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
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 57,870	72%							
	Property Tax (line 40)	22,353	28%	\$ 80,223						
005	Plant Operations and Maintenance			0	\$ 0					
010	Housekeeping			0	0	\$ 0				
060	Laundry and Linen			2,569	0	0	\$ 2,569			
065	Dietary			3,853	0	0	0	\$ 3,853		
155	Social Services			2,569	0	0	0	0	\$ 2,569	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			2,102	0	0	0	0	0	0
166	Medical Records			1,051	0	0	0	0	0	0
170	Inservice Education - Nursing			1,051	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			280	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,317	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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			63,596	0	0	2,569	3,853	2,569	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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			836	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 80,223</b>	<b>100%</b>	<b>\$ 80,223</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,569</b>	<b>\$ 3,853</b>	<b>\$ 2,569</b>	<b>\$ 0</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

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 72% Of Total	Property Tax 28% Of Total
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 57,870	72%							
	Property Tax (line 40)	22,353	28%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 2,102	\$ 2,102				
166	Medical Records				1,051		\$ 1,051			
170	Inservice Education - Nursing			\$ 1,051						
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	280	11	6	\$ 297	\$ 214	\$ 83
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,317	83	41	2,441	1,761	680
081	Respiratory Therapy			0	0	3	1	4	3	1
082	Occupational Therapy			0	0	40	20	60	43	17
083	Speech Pathology			0	0	4	2	7	5	2
085	Pharmacy			0	0	37	18	55	40	15
090	Laboratory			0	0	5	2	7	5	2
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30	15	45	33	13
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
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			1,051	73,637	1,881	941	76,460	55,155	21,304
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
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	836	7	4	847	611	236
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 80,223	100%	\$ 1,051	\$ 77,070	\$ 2,102	\$ 1,051	\$ 80,223	\$ 57,870	\$ 22,353

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
BRASWELL'S COMMUNITY CONVALESCENT CENTER

NPI:  
1053382598

OSHPD Facility Number:  
206361150

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. 49% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 42% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 6,371												
055	Interest - Other	1,580												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	471,844												
	Total Costs Allocable as Administration	479,795	49%											
167	CDPH Licensing Fees	24,818	3%											
168	Professional Liability Insurance	66,503	7%											
169	Quality Assurance Fees	416,137	42%											
174	Caregiver Training	0	0%											
	Total	987,253	100%						\$ 987,253					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ 0	\$ 517	\$ 17,566	\$ 280	\$ 18,363	5,321	\$ 2,586	\$ 134	\$ 358	\$ 2,243	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	4,272	127,592	2,317	134,181	38,885	18,898	978	2,619	16,391	0
081	Respiratory Therapy			0	0	4,326	0	4,326	1,254	609	32	84	528	0
082	Occupational Therapy			0	0	64,579	0	64,579	18,715	9,095	470	1,261	7,888	0
083	Speech Pathology			0	0	7,215	0	7,215	2,091	1,016	53	141	881	0
085	Pharmacy			0	0	59,936	0	59,936	17,369	8,441	437	1,170	7,321	0
090	Laboratory			0	0	7,879	0	7,879	2,283	1,110	57	154	962	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	48,846	0	48,846	14,155	6,879	356	954	5,967	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
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			2,019,534	473,830	482,625	73,637	3,049,627	883,775	429,506	22,217	59,533	372,520	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
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,542	9,368	836	11,746	3,404	1,654	86	229	1,435	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 987,253		\$ 2,019,534	\$ 480,161	\$ 829,932	\$ 77,070	\$ 3,406,697	\$ 987,253					
	Total Administrative Costs							\$ 987,253		\$ 479,795	\$ 24,818	\$ 66,503	\$ 416,137	\$ 0
	Unit Cost Multiplier							0.28979771						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 62,935	\$ 17,624	\$ 3,153	\$ 83,712						
	<b>TOTAL FACILITY COSTS</b>							\$ 4,477,662						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
BRASWELL'S COMMUNITY CONVALESCENT CENTER

NPI:  
1053382598

OSHPD Facility Number:  
206361150

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 5)	Plant Ops (SQ FT) 5 (Adj 5)	Hskpng (SQ FT) 10 (Adj 5)	Laundry (LBS) 60 (Adj 6)	Dietary (MEALS) 65 (Adj 7)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
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							
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	60	60	60						18,363	18,363
077	Specialized Support Surfaces									0	0
080	Physical Therapy	496	496	496						134,181	134,181
081	Respiratory Therapy									4,326	4,326
082	Occupational Therapy									64,579	64,579
083	Speech Pathology									7,215	7,215
085	Pharmacy									59,936	59,936
090	Laboratory									7,879	7,879
095	Home Health Services									0	0
100	Other Ancillary Services									48,846	48,846
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	13,616	13,616	13,616	165,480	83,250	1,964,520	1,964,520	1,964,520	3,049,627	3,049,627
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
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	179	179	179						11,746	11,746
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	17,176	17,176	17,176	165,480	83,250	1,964,520	1,964,520	1,964,520	3,406,697	3,406,697
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 64,216 0.032687883	\$ 79,765 0.040602794			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 55,111 3.20860503	\$ 92,818 5.40393572	\$ 98,457 0.59497763	\$ 214,225 2.57327743	\$ 4,737 0.00241122	\$ - 0.00000000	\$ 39,143 0.01992488	\$ 3,876 0.00113765	\$ 59,060 0.01733639
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 197,398 11.49266418	\$ 15,172 0.88332557	\$ 21,235 0.12832242	\$ 179,910 2.16108338	\$ 12,841 0.00653635	\$ 6,143 0.00312697	\$ 5,018 0.00255411	\$ 5,569 0.00163478	\$ 12,055 0.00353850
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 80,223 4.67064509	\$ - 0.00000000	\$ - 0.00000000	\$ 2,569 0.01552366	\$ 3,853 0.04628567	\$ 2,569 0.00130763	\$ - 0.00000000	\$ 1,051 0.00053494	\$ 2,102 0.00061696	\$ 1,051 0.00030848

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

NPI:  
1053382598

OSHPD Facility Number:  
206361150

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	\$ 43,942	\$ 0	\$ 43,942	(Sch 3)
005	.20-.39	Fringe Benefits	6200	11,169	0	11,169	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	197,398	0	197,398	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 252,509	\$ 0	\$ 252,509	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 71,960	\$ 0	\$ 71,960	(Sch 3)
010	.20-.39	Fringe Benefits	6300	20,858	0	20,858	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	15,172	0	15,172	(Sch 4)
010		Housekeeping - Total	6300	\$ 107,990	\$ 0	\$ 107,990	
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		5,249	5,249	(Sch 5)
040		Property Taxes	7300	22,353	0	22,353	(Sch 5)
045		Property Insurance	7400	6,371	0	6,371	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	1,580	0	1,580	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 443,424	\$ 5,249	\$ 448,673	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 73,466	\$ 0	\$ 73,466	(Sch 3)
060	.20-.39	Fringe Benefits	6400	20,254	0	20,254	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,428	0	14,428	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 108,148	\$ 0	\$ 108,148	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 162,598	\$ 0	\$ 162,598	(Sch 3)
065	.20-.39	Fringe Benefits	6500	44,522	0	44,522	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	169,700	0	169,700	(Sch 4)
065		Dietary - Total	6500	\$ 376,820	\$ 0	\$ 376,820	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	16,823	0	16,823	(Sch 4)
075		Patient Supplies - Total	8100	\$ 16,823	\$ 0	\$ 16,823	
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 COMMUNITY CONVALESCENT CENTER

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

NPI:  
1053382598

OSHPD Facility Number:  
206361150

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	121,454	0	121,454	(Sch 4)
080		Physical Therapy - Total	8200	\$ 121,454	\$ 0	\$ 121,454	
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	4,326	0	4,326	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 4,326	\$ 0	\$ 4,326	
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	64,579	0	64,579	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 64,579	\$ 0	\$ 64,579	
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	7,215	0	7,215	(Sch 4)
083		Speech Pathology - Total	8280	\$ 7,215	\$ 0	\$ 7,215	
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	59,936	0	59,936	(Sch 4)
085		Pharmacy - Total	8300	\$ 59,936	\$ 0	\$ 59,936	
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	7,879	0	7,879	(Sch 4)
090		Laboratory - Total	8400	\$ 7,879	\$ 0	\$ 7,879	
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	48,846	0	48,846	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 48,846	\$ 0	\$ 48,846	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

NPI:  
1053382598

OSHPD Facility Number:  
206361150

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		\$ 331,058	\$ 0	\$ 331,058	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,494,828	\$ 0	\$ 1,494,828	(Sch 2)
105	.20-.39	Fringe Benefits	6110	380,725	0	380,725	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	88,967	0	88,967	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,964,520	\$ 0	\$ 1,964,520	
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 COMMUNITY CONVALESCENT CENTER

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

NPI:  
1053382598

OSHPD Facility Number:  
206361150

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
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	7,153	0	7,153 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 7,153	\$ 0	\$ 7,153
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		<b>Subtotal 105 - 145</b>		\$ 1,971,673	\$ 0	\$ 1,971,673
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 50,902	\$ 0	\$ 50,902 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,314	0	13,314 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	13,240	(7,206)	6,034 (Sch 4)
155		Social Services - Total	6600	\$ 77,456	\$ (7,206)	\$ 70,250

## SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRASWELL'S COMMUNITY CONVALESCENT CENTER

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

NPI:  
1053382598

OSHPD Facility Number:  
206361150

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	\$ 63,608	\$ 0	\$ 63,608	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,157	0	16,157	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	6,143	0	6,143	(Sch 4)
160		Activities - Total	6700	\$ 85,908	\$ 0	\$ 85,908	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 332,580	\$ 0	\$ 332,580	(Sch 6)
165	.20-.39	Fringe Benefits	6900	98,484	0	98,484	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	53,260	(12,480)	40,780	(Sch 6)
165		Administration - Total	6900	\$ 484,324	\$ (12,480)	\$ 471,844	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 47,921	\$ 0	\$ 47,921	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,201	0	9,201	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	9,270	0	9,270	(Sch 4)
166		Medical Records - Total	6900	\$ 66,392	\$ 0	\$ 66,392	
167		CDPH Licensing Fees	6900	\$ 24,818	\$ 0	\$ 24,818	(Sch 6)
168		Professional Liability Insurance	6900	\$ 66,503	\$ 0	\$ 66,503	(Sch 6)
169		Quality Assurance Fees	6900	\$ 416,137	\$ 0	\$ 416,137	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 29,975	\$ 0	\$ 29,975	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,230	0	7,230	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,233	0	2,233	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 39,438	\$ 0	\$ 39,438	
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	
		<b>Subtotal 155 - 174</b>		\$ 1,260,976	\$ (19,686)	\$ 1,241,290	
200		<b>Total</b>		\$ 4,492,099	\$ (14,437)	\$ 4,477,662	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 139,187
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\* For informational purposes only, this amount is included in various cost centers above.

Provider Name:  
BRASWELL'S COMMUNITY CONVALESCENT CENTER

NPI:  
1053382598

OSHPD Facility Number:  
206361150

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ				
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	5,249	5,249						
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest - Property, Plant, and Equipment	0							
055	4	Interest - Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	0							
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							

Provider Name:  
BRASWELL'S COMMUNITY CONVALESCENT CENTER

NPI:  
1053382598

OSHPD Facility Number:  
206361150

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

Line No.	Sub No.	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ				
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							





Provider Name				Fiscal Period				NPI		Adjustments
BRASWELL'S COMMUNITY CONVALESCENT CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1053382598		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>MEMORANDUM ADJUSTMENT</u>										
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$139,187	\$139,187

Provider Name							Fiscal Period	NPI	Adjustments		
BRASWELL'S COMMUNITY CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1053382598	14		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>RECLASSIFICATION OF REPORTED COSTS</b>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$0	\$5,249	\$5,249	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify lease expenses from the using cost center to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501	53,260	(5,249)	48,011 *	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments		
BRASWELL'S COMMUNITY CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1053382598	14		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
3	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor To eliminate medical transportation expense not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51511, 51123(b) and 51323	\$13,240	(\$7,206)	\$6,034	
4	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	* \$48,011	(\$7,231)	\$40,780	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
BRASWELL'S COMMUNITY CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1053382598	14	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
5	10.7	060	1,2,3	7	060		Laundry and Linen (Square Feet)	0	550	550
	10.7	065	1,2,3	7	065		Dietary	0	825	825
	10.7	075	1,2,3	7	075		Patient Supplies	0	60	60
	10.7	080	1,2,3	7	080		Physical Therapy	0	496	496
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	13,616	13,616
	10.7	140	1,2,3	7	140		Beauty and Barber	0	179	179
	10.7	155	1,2,3	7	155		Social Services	0	550	550
	10.7	165	1,2,3	7	165		Administration	0	450	450
	10.7	166	1,2,3	7	166		Medical Records	0	225	225
	10.7	170	1,2,3	7	170		Inservice Education - Nursing	0	225	225
	10.7	175	1,2,3	7	N/A		Total Statistics - Square Feet	0	17,176	17,176
							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			
6	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	165,480	165,480
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	165,480	165,480
							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			
7	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	0	83,250	83,250
	10.7	175	5	7	N/A		Total Statistics - Meals Served	0	83,250	83,250
							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 COMMUNITY CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1053382598		14
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
8	11(2)	105	1	1	12		Total Patient Days - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	27,882	20	27,902
9	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	22,290	(134)	22,156
10	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	429	429

Provider Name							Fiscal Period			NPI		Adjustments
BRASWELL'S COMMUNITY CONVALESCENT CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			1053382598		14
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b>ADJUSTMENTS TO OTHER MATTERS</b>												
	Not Reported			1	14		Overpayments		\$0			
11							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$1,586		
12							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			11,260		
13							To recover overpayments for enteral feeding and supplies included in the Medi-Cal per-diem which were paid through patients' Share of Cost. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761, 51511 and 51458.1			1,458		
14							To recover Medi-Cal overbillings due to the provider's discriminatory billing practice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Sections 51480(a) and 51501			<u>8,996</u> \$23,300	\$23,300	