# REPORT
# ON THE
# RATE SETTING AUDIT

**BRASWELL'S COMMUNITY CONVALESCENT CENTER**
**YUCAIPA, CALIFORNIA**
**PROVIDER NUMBER: ZZT18152G**
**NPI: 1053382598**

**FISCAL PERIOD ENDED**
**DECEMBER 31, 2007**

**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: Daniela Bita Mocanu**

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

DAVID MAXWELL-JOLLY
*Director*

ARNOLD SCHWARZENEGGER
*Governor*

May 28, 2009

Administrator
Braswell's Community Convalescent Center
13542 2nd Street
Yucaipa, CA 92399

PROVIDER: BRASWELL'S COMMUNITY CONVALESCENT CENTER
PROVIDER NO. ZZT18152G
NPI: 1053382598
FISCAL PERIOD ENDED DECEMBER 31, 2007

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 Paid Claims Summary Report, 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 $66,756, which resulted from Medi-Cal credit balances and share of cost overpayments

3. Audited Allocation of Home Office Cost

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary.

9439 Archibald Avenue, Suite 107, MS 2105, Rancho Cucamonga, CA 91730
(909) 481-3420 / (909) 481-3442 fax
Internet Address: www.dhcs.ca.gov

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 Rate Development Branch.

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
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

**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 95814-5005
(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.

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 2nd Street
Yucaipa, CA 92399

STATE OF CALIFORNIA

SCHEDULE 1

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**
BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
ZZT18152G

**OSHPD Facility No.:**
206361150

| 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 | $ 1,780,545 | $ 64.42 |
| 2 | Cost of Indirect Care - Labor (Sch. 3, Ln. 105) | $ N/A | $ 487,317 | $ 17.63 |
| 3 | Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105) | $ N/A | $ 449,191 | $ 16.25 |
| 4 | Cost of Capital Related (Sch. 5, Ln. 105) | $ N/A | $ 250 | $ 0.01 |
| 5 | Property Taxes (Sch. 5, Ln. 105) | $ N/A | $ 20,619 | $ 0.75 |
| 6 | DHS Licensing Fees (Sch. 6, Ln. 105) | $ N/A | $ 17,475 | $ 0.63 |
| 7 | Liability Insurance (Sch. 6, Ln. 105) | $ N/A | $ 78,327 | $ 2.83 |
| 8 | Caregiver Training (Sch. 6, Ln. 105) | $ N/A | $ 0 | $ 0.00 |
| 9 | Quality Assurance Fees (Sch. 6, Ln. 105) | $ N/A | $ 204,154 | $ 7.39 |
| 10 | Cost of Administration (Sch. 6, Ln. 105) | $ N/A | $ 537,393 | $ 19.44 |
| 11 | Cost of Routine Service/Audited Total Costs | $ 3,562,587 | $ 3,575,271 | $ 129.36 |
| 12 | Total Patient Days (Adj 24) | 27,371 | 27,639 | |
| 13 | Cost Per Patient Day (Cost Divided by Days) | $ 130.16 | $ 129.36 | |
| 14 | Overpayments (Adjs 25, 26) | $ 0 | $ (66,756) | |
| 15 | Total Licensed Nursing Facility Beds - Level B (Adj ) | 82 | 82 | |
| | **INTERMEDIATE CARE** | | | |
| 16 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ | $ 0 | |
| 17 | Total Patient Days (Adj ) | | 0 | |
| 18 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 19 | Overpayments (Adj ) | $ | $ 0 | |
| | **MENTALLY DISORDERED** | | | |
| 20 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ | $ 0 | |
| 21 | Total Patient Days (Adj ) | | 0 | |
| 22 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 23 | Overpayments (Adj ) | $ | $ 0 | |
| | **DEVELOPMENTALLY DISABLED** | | | |
| 24 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ | $ 0 | |
| 25 | Total Patient Days (Adj ) | | 0 | |
| 26 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 27 | Overpayments (Adj ) | $ | $ 0 | |
| | **ADULT SUBACUTE** | | | |
| 28 | Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25) | $ N/A | $ 0 | $ 0.00 |
| 29 | Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26) | $ N/A | $ 0 | $ 0.00 |
| 30 | Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27) | $ N/A | $ 0 | $ 0.00 |
| 31 | Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28) | $ N/A | $ 0 | $ 0.00 |
| 32 | Property Taxes (Adult Subacute Sch. 1, Ln. 29) | $ N/A | $ 0 | $ 0.00 |
| 33 | DHS Licensing Fees (Adult Subacute Sch. 1, Ln. 30) | $ N/A | $ 0 | $ 0.00 |
| 34 | Liability Insurance (Adult Subacute Sch. 1, Ln. 31) | $ N/A | $ 0 | $ 0.00 |
| 35 | Caregiver Training (Adult Subacute Sch. 1, Ln. 32) | $ N/A | $ 0 | $ 0.00 |
| 36 | Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33) | $ N/A | $ 0 | $ 0.00 |
| 37 | Cost of Administration (Adult Subacute Sch., Ln. 34) | $ N/A | $ 0 | $ 0.00 |
| 38 | Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35) | $ 0 | $ 0 | $ 0.00 |
| 39 | Total Patient Days (Adult Subacute Sch. 1, Ln. 36) | 0 | 0 | |
| 40 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 41 | Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39) | $ 0 | $ 0 | |

STATE OF CALIFORNIA

SCHEDULE 1

## SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

**Provider Name:**
BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
ZZT18152G

**OSHPD Facility No.:**
206361150

| Line No. | PROGRAM DESCRIPTION | AS REPORTED | AS AUDITED | AUDITED COST PER PATIENT DAY |
|---|---|---|---|---|
| | **PEDIATRIC SUBACUTE** | | | |
| 42 | Cost of Routine Service (Ped-SA, Sch. 1, Ln 3) | $ 0 | $ 0 | |
| 43 | Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2) | $ 0 | $ 0 | |
| 44 | Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43) | $ 0 | $ 0 | |
| 45 | Total Patient Days (Ped-SA, Sch. 1, Ln. 5) | 0 | 0 | |
| 46 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 47 | Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8) | $ 0 | $ 0 | |
| | **HOSPICE INPATIENT CARE** | | | |
| 48 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ | $ 0 | |
| 49 | Total Patient Days (Adj ) | | 0 | |
| 50 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 51 | Overpayments (Adj ) | $ | $ 0 | |
| | **OTHER ROUTINE SERVICES** | | | |
| 52 | Cost of Routine Service (Sch. 2, 3, 4, 5, 6) | $ | $ 0 | |
| 53 | Total Patient Days (Adj ) | | 0 | |
| 54 | Cost Per Patient Day (Cost Divided by Days) | $ 0.00 | $ 0.00 | |
| 55 | Overpayments (Adj ) | $ | $ 0 | |

## ALLOCATION OF GENERAL SERVICES - LABOR
## (DIRECT CARE)

**Provider Name:**
BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
ZZT18152G

**OSHPD Facility No.:**
206361150

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Soc Srvs 155 | Activities 160 | Total | |
|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | |
| 5.00 | Plant Operations and Maintenance | | | | | |
| 10.00 | Housekeeping | | | | | |
| 60.00 | Laundry and Linen | | | | | |
| 65.00 | Dietary | | | | | |
| 155.00 | Social Services (Salaries, Fringe Benefits, & Agency Labor) | $ 40,361 | $ 40,361 | | | |
| 160.00 | Activities (Salaries, Fringe Benefits, & Agency Labor) | 66,467 | | $ 66,467 | | |
| 165.00 | Administration | | | | | |
| 165.00 | Medical Records | | | | | |
| 170.00 | Inservice Education - Nursing | | | | | |
| | **ANCILLARY SERVICES** | | | | | |
| 75.00 | Patient Supplies | 14,766 | 0 | 0 | $ 14,766 | |
| 77.00 | Specialized Support Surfaces | N/A | 0 | 0 | 0 | |
| 80.00 | Physical Therapy | 40,538 | 0 | 0 | 40,538 | |
| 81.00 | Respiratory Therapy | 173 | 0 | 0 | 173 | |
| 82.00 | Occupational Therapy | 33,273 | 0 | 0 | 33,273 | |
| 83.00 | Speech Pathology | 16,490 | 0 | 0 | 16,490 | |
| 85.00 | Pharmacy | 45,383 | 0 | 0 | 45,383 | |
| 90.00 | Laboratory | 5,213 | 0 | 0 | 5,213 | |
| 95.00 | Home Health Services | 0 | 0 | 0 | 0 | |
| 100.00 | Other Ancillary Services | 6,549 | 0 | 0 | 6,549 | |
| 100.06 | Subacute Ancillary Services | 0 | 0 | 0 | 0 | |
| 100.12 | Subacute Pediatrics Ancillary Services | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | |
| 105.00 | Skilled Nursing Care | 1,673,717 | 40,361 | 66,467 | 1,780,545 | * |
| 110.00 | Intermediate Care | 0 | 0 | 0 | 0 | * |
| 115.00 | Mentally Disordered | 0 | 0 | 0 | 0 | * |
| 120.00 | Developmentally Disabled | 0 | 0 | 0 | 0 | * |
| 125.00 | Subacute Care | 0 | 0 | 0 | 0 | * |
| 126.00 | Subacute Care - Pediatrics | 0 | 0 | 0 | 0 | * |
| 130.00 | Hospice Inpatient Care | 0 | 0 | 0 | 0 | * |
| 135.00 | Other Routine Services | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | |
| 136.00 | Residential Care | 0 | 0 | 0 | 0 | |
| 140.00 | Beauty and Barber | 11,282 | 0 | 0 | 11,282 | |
| 145.00 | Other Nonreimbursable | 0 | 0 | 0 | 0 | |
| | TOTAL | $ 1,954,212 | $ 40,361 | $ 66,467 | $ 1,954,212 | |

* (To Schedule 1)

## ALLOCATION OF GENERAL SERVICES - LABOR
## (INDIRECT CARE)

**Provider Name:** BRASWELL'S COMMUNITY CONVALESCENT CENTER
**Provider Number:** ZZT18152G
**OSHPD Facility Number:** 206361150
**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Plant Ops 5 | Hskpng 10 | Laundry 60 | Dietary 65 | Soc Srvs 155 | Activities 160 | In-serv. Ed 170 | Accumulated Costs | Admin 165 | Medical Records 165 | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | | | | | |
| 5.00 | Plant Operations and Maintenance | $ 58,917 | $ 58,917 | | | | | | | | | | | |
| 10.00 | Housekeeping | 103,955 | 0 | $ 103,955 | | | | | | | | | | |
| 60.00 | Laundry and Linen | 78,586 | 1,887 | 3,329 | $ 83,802 | | | | | | | | | |
| 65.00 | Dietary | 167,703 | 2,830 | 4,993 | 0 | $ 175,526 | | | | | | | | |
| 155.00 | Social Services | N/A | 1,887 | 3,329 | 0 | 0 | $ 5,216 | | | | | | | |
| 160.00 | Activities | N/A | 0 | 0 | 0 | 0 | 0 | $ - | | | | | | |
| 165.00 | Administration | N/A | 1,544 | 2,724 | 0 | 0 | 0 | 0 | | $ 4,267 | $ 4,267 | | | |
| 165.00 | Medical Records | 42,855 | 772 | 1,362 | 0 | 0 | 0 | 0 | | 44,989 | | $ 44,989 | | |
| 170.00 | Inservice Education - Nursing | 45,521 | 772 | 1,362 | 0 | 0 | 0 | 0 | $ 47,655 | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | | | | |
| 75.00 | Patient Supplies | | 206 | 363 | 0 | 0 | 0 | 0 | 0 | 569 | 24 | 252 | $ 845 | |
| 77.00 | Specialized Support Surfaces | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 80.00 | Physical Therapy | | 1,701 | 3,002 | 0 | 0 | 0 | 0 | 0 | 4,703 | 76 | 804 | 5,584 | |
| 81.00 | Respiratory Therapy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 | |
| 82.00 | Occupational Therapy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50 | 522 | 571 | |
| 83.00 | Speech Pathology | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 | 259 | 283 | |
| 85.00 | Pharmacy | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 68 | 712 | 779 | |
| 90.00 | Laboratory | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | 82 | 90 | |
| 95.00 | Home Health Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.00 | Other Ancillary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | 103 | 112 | |
| 100.06 | Subacute Ancillary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.12 | Subacute Pediatrics Ancillary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | | | | | | | | | |
| 105.00 | Skilled Nursing Care | | 46,707 | 82,411 | 83,802 | 175,526 | 5,216 | 0 | 47,655 | 441,316 | 3,985 | 42,015 | 487,317 | * |
| 110.00 | Intermediate Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 115.00 | Mentally Disordered | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 120.00 | Developmentally Disabled | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 125.00 | Subacute Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 126.00 | Subacute Care - Pediatrics | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 130.00 | Hospice Inpatient Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 135.00 | Other Routine Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | | | | | | | | | |
| 136.00 | Residential Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 140.00 | Beauty and Barber | | 612 | 1,080 | 0 | 0 | 0 | 0 | 0 | 1,693 | 23 | 237 | 1,953 | |
| 145.00 | Other Nonreimbursable | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL | $ 497,537 | $ 58,917 | $ 103,955 | $ 83,802 | $ 175,526 | $ 5,216 | $ - | $ 47,655 | $ 448,281 | $ 4,267 | $ 44,989 | $ 497,537 | |

* (To Schedule 1)

## ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
## (DIRECT AND INDIRECT CARE)

**Provider Name:** BRASWELL'S COMMUNITY CONVALESCENT CENTER
**Provider Number:** ZZT18152G
**OSHPD Facility Number:** 206361150
**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Plant Ops 5 | Hskpng 10 | Laundry 60 | Dietary 65 | Soc Srvs 155 | Activities 160 | In-serv. Ed 170 | Accumulated Costs | Admin 165 | Medical Records 165 | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | | | | | |
| 5.00 | Plant Operations and Maintenance | $ 172,995 | $ 172,995 | | | | | | | | | | | |
| 10.00 | Housekeeping | 13,128 | 0 | $ 13,128 | | | | | | | | | | |
| 60.00 | Laundry and Linen | 12,030 | 5,540 | 420 | $ 17,990 | | | | | | | | | |
| 65.00 | Dietary | 150,691 | 8,310 | 631 | 0 | $ 159,631 | | | | | | | | |
| 155.00 | Social Services | 12,817 | 5,540 | 420 | 0 | 0 | $ 18,777 | | | | | | | |
| 160.00 | Activities | 8,098 | 0 | 0 | 0 | 0 | 0 | $ 8,098 | | | | | | |
| 165.00 | Administration | N/A | 4,532 | 344 | 0 | 0 | 0 | 0 | | $ 4,876 | $ 4,876 | | | |
| 165.00 | Medical Records | 6,531 | 2,266 | 172 | 0 | 0 | 0 | 0 | | 8,969 | | $ 8,969 | | |
| 170.00 | Inservice Education - Nursing | 10,500 | 2,266 | 172 | 0 | 0 | 0 | 0 | $ 12,938 | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | | | | |
| 75.00 | Patient Supplies | 0 | 604 | 46 | 0 | 0 | 0 | 0 | 0 | 650 | 27 | 50 | $ 728 | |
| 77.00 | Specialized Support Surfaces | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 80.00 | Physical Therapy | 0 | 4,996 | 379 | 0 | 0 | 0 | 0 | 0 | 5,375 | 87 | 160 | 5,622 | |
| 81.00 | Respiratory Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | |
| 82.00 | Occupational Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57 | 104 | 161 | |
| 83.00 | Speech Pathology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 | 52 | 80 | |
| 85.00 | Pharmacy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 77 | 142 | 219 | |
| 90.00 | Laboratory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 16 | 25 | |
| 95.00 | Home Health Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.00 | Other Ancillary Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | 20 | 32 | |
| 100.06 | Subacute Ancillary Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.12 | Subacute Pediatrics Ancillary Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | | | | | | | | | |
| 105.00 | Skilled Nursing Care | 71,275 | 137,143 | 10,407 | 17,990 | 159,631 | 18,777 | 8,098 | 12,938 | 436,260 | 4,554 | 8,376 | 449,191 | * |
| 110.00 | Intermediate Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 115.00 | Mentally Disordered | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 120.00 | Developmentally Disabled | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 125.00 | Subacute Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 126.00 | Subacute Care - Pediatrics | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 130.00 | Hospice Inpatient Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 135.00 | Other Routine Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | | | | | | | | | |
| 136.00 | Residential Care | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 140.00 | Beauty and Barber | | 1,798 | 136 | 0 | 0 | 0 | 0 | 0 | 1,934 | 26 | 47 | 2,007 | |
| 145.00 | Other Nonreimbursable | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL | $ 458,065 | $ 172,995 | $ 13,128 | $ 17,990 | $ 159,631 | $ 18,777 | $ 8,098 | $ 12,938 | $ 444,219 | $ 4,876 | $ 8,969 | $ 458,065 | |

* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

**Provider Name:**
BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
ZZT18152G

**OSHPD Facility Number:**
206361150

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Ratio | Capital Various | Plant Ops 5 | Hskpng 10 | Laundry 60 | Dietary 65 | Soc Srvs 155 | Activities 160 |
|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | |
| | Capital Related (excluding lines 40 & 45) | $ 262 | 1% | | | | | | | |
| | Property Tax (line 40) | 21,599 | 99% | $ 21,861 | | | | | | |
| 5.00 | Plant Operations and Maintenance | | | 0 | $ - | | | | | |
| 10.00 | Housekeeping | | | 0 | 0 | $ - | | | | |
| 60.00 | Laundry and Linen | | | 700 | 0 | 0 | $ 700 | | | |
| 65.00 | Dietary | | | 1,050 | 0 | 0 | 0 | $ 1,050 | | |
| 155.00 | Social Services | | | 700 | 0 | 0 | 0 | 0 | $ 700 | |
| 160.00 | Activities | | | 0 | 0 | 0 | 0 | 0 | 0 | $ - |
| 165.00 | Administration | | | 573 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165.00 | Medical Records | | | 286 | 0 | 0 | 0 | 0 | 0 | 0 |
| 170.00 | Inservice Education - Nursing | | | 286 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **ANCILLARY SERVICES** | | | | | | | | | |
| 75.00 | Patient Supplies | | | 76 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77.00 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 80.00 | Physical Therapy | | | 631 | 0 | 0 | 0 | 0 | 0 | 0 |
| 81.00 | Respiratory Therapy | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82.00 | Occupational Therapy | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 83.00 | Speech Pathology | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 85.00 | Pharmacy | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90.00 | Laboratory | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95.00 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.00 | Other Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.06 | Subacute Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.12 | Subacute Pediatrics Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **ROUTINE SERVICES** | | | | | | | | | |
| 105.00 | Skilled Nursing Care | | | 17,330 | 0 | 0 | 700 | 1,050 | 700 | 0 |
| 110.00 | Intermediate Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115.00 | Mentally Disordered | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120.00 | Developmentally Disabled | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 125.00 | Subacute Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126.00 | Subacute Care - Pediatrics | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130.00 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135.00 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | **NONREIMBURSABLE** | | | | | | | | | |
| 136.00 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 140.00 | Beauty and Barber | | | 227 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145.00 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | $ 21,861 | 100% | $ 21,861 | $ - | $ - | $ 700 | $ 1,050 | $ 700 | $ - |

* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

**Provider Name:**
BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
ZZT18152G

**OSHPD Facility Number:**
206361150

| Line No. | DESCRIPTION | Net Exp For Cost Alloc (From Sch 8) | Ratio | In-serv. Ed 170 | Accumulated Costs | Admin 165 | Medical Records 165 | Total | Capital Related 1% Of Total | Property Tax 99% Of Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | | |
| | Capital Related (excluding lines 40 & 45) | $ 262 | 1% | | | | | | | | |
| | Property Tax (line 40) | 21,599 | 99% | | | | | | | | |
| 5.00 | Plant Operations and Maintenance | | | | | | | | | | |
| 10.00 | Housekeeping | | | | | | | | | | |
| 60.00 | Laundry and Linen | | | | | | | | | | |
| 65.00 | Dietary | | | | | | | | | | |
| 155.00 | Social Services | | | | | | | | | | |
| 160.00 | Activities | | | | | | | | | | |
| 165.00 | Administration | | | | $ 573 | $ 573 | | | | | |
| 165.00 | Medical Records | | | | 286 | | $ 286 | | | | |
| 170.00 | Inservice Education - Nursing | | | $ 286 | | | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | |
| 75.00 | Patient Supplies | | | 0 | 76 | 3 | 2 | $ 81 | $ 1 | $ 80 | |
| 77.00 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 80.00 | Physical Therapy | | | 0 | 631 | 10 | 5 | 647 | 8 | 639 | |
| 81.00 | Respiratory Therapy | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 82.00 | Occupational Therapy | | | 0 | 0 | 7 | 3 | 10 | 0 | 10 | |
| 83.00 | Speech Pathology | | | 0 | 0 | 3 | 2 | 5 | 0 | 5 | |
| 85.00 | Pharmacy | | | 0 | 0 | 9 | 5 | 14 | 0 | 13 | |
| 90.00 | Laboratory | | | 0 | 0 | 1 | 1 | 2 | 0 | 2 | |
| 95.00 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.00 | Other Ancillary Services | | | 0 | 0 | 1 | 1 | 2 | 0 | 2 | |
| 100.06 | Subacute Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.12 | Subacute Pediatrics Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | | | | | | |
| 105.00 | Skilled Nursing Care | | | 286 | 20,067 | 535 | 267 | 20,869 | 250 | 20,619 | * |
| 110.00 | Intermediate Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 115.00 | Mentally Disordered | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 120.00 | Developmentally Disabled | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 125.00 | Subacute Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 126.00 | Subacute Care - Pediatrics | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 130.00 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 135.00 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | | | | | | |
| 136.00 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 140.00 | Beauty and Barber | | | 0 | 227 | 3 | 2 | 232 | 3 | 229 | |
| 145.00 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL | $ 21,861 | 100% | $ 286 | $ 21,002 | $ 573 | $ 286 | $ 21,861 | $ 262 | $ 21,599 | |

* (To Schedule 1)

## ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

**Provider Name:** BRASWELL'S COMMUNITY CONVALESCENT CENTER
**Provider Number:** ZZT18152G
**OSHPD Facility Number:** 206361150
**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| 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. 64% of Total | DHS Licensing Fees 2% of Total | Liability Insurance 9% of Total | Caregiver Training 0% of Total | Quality Assur. Fees 24% of Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **GENERAL SERVICES** | | | | | | | | | | | | | | |
| 45.00 | Property Insurance | $ 10,663 | | | | | | | | | | | | | |
| 55.00 | Interest-Other | 0 | | | | | | | | | | | | | |
| 165.00 | Administration (Salaries & Wages, Fringe Benefits, | | | | | | | | | | | | | | |
| | and Other - Nonlabor - excludes lines 165.03 - 165.10) | 564,760 | | | | | | | | | | | | | |
| | Subtotal - Administration Costs | 575,423 | 64% | | | | | | | | | | | | |
| 165.07 | DHS Licensing Fees | 18,712 | 2% | | | | | | | | | | | | |
| 165.08 | Liability Insurance | 83,870 | 9% | | | | | | | | | | | | |
| 165.09 | Caregiver Training | 0 | 0% | | | | | | | | | | | | |
| 165.10 | Quality Assurance Fees | 218,601 | 24% | | | | | | | | | | | | |
| | Total | 896,606 | 100% | | | | | | $ 896,606 | | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | | | | | |
| 75.00 | Patient Supplies | | | $ 14,766 | $ 569 | $ 650 | $ 76 | $ 16,062 | 5,022 | $ 3,223 | $ 105 | $ 470 | $ - | $ 1,224 | |
| 77.00 | Specialized Support Surfaces | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 80.00 | Physical Therapy | | | 40,538 | 4,703 | 5,375 | 631 | 51,248 | 16,023 | 10,283 | 334 | 1,499 | 0 | 3,907 | |
| 81.00 | Respiratory Therapy | | | 173 | 0 | 0 | 0 | 173 | 54 | 35 | 1 | 5 | 0 | 13 | |
| 82.00 | Occupational Therapy | | | 33,273 | 0 | 0 | 0 | 33,273 | 10,403 | 6,676 | 217 | 973 | 0 | 2,536 | |
| 83.00 | Speech Pathology | | | 16,490 | 0 | 0 | 0 | 16,490 | 5,156 | 3,309 | 108 | 482 | 0 | 1,257 | |
| 85.00 | Pharmacy | | | 45,383 | 0 | 0 | 0 | 45,383 | 14,189 | 9,106 | 296 | 1,327 | 0 | 3,459 | |
| 90.00 | Laboratory | | | 5,213 | 0 | 0 | 0 | 5,213 | 1,630 | 1,046 | 34 | 152 | 0 | 397 | |
| 95.00 | Home Health Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.00 | Other Ancillary Services | | | 6,549 | 0 | 0 | 0 | 6,549 | 2,048 | 1,314 | 43 | 192 | 0 | 499 | |
| 100.06 | Subacute Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 100.12 | Subacute Pediatrics Ancillary Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | **ROUTINE SERVICES** | | | | | | | | | | | | | | |
| 105.00 | Skilled Nursing Care | | | 1,780,545 | 441,316 | 436,260 | 20,067 | 2,678,188 | 837,350 | 537,393 | 17,475 | 78,327 | 0 | 204,154 | * |
| 110.00 | Intermediate Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 115.00 | Mentally Disordered | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 120.00 | Developmentally Disabled | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 125.00 | Subacute Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 126.00 | Subacute Care - Pediatrics | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 130.00 | Hospice Inpatient Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| 135.00 | Other Routine Services | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | * |
| | **NONREIMBURSABLE** | | | | | | | | | | | | | | |
| 136.00 | Residential Care | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 140.00 | Beauty and Barber | | | 11,282 | 1,693 | 1,934 | 227 | 15,136 | 4,732 | 3,037 | 99 | 443 | 0 | 1,154 | |
| 145.00 | Other Nonreimbursable | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | SUBTOTAL | $ 896,606 | | $ 1,954,212 | $ 448,281 | $ 444,219 | $ 21,002 | $ 2,867,714 | $ 896,606 | | | | | | |
| | Total Administrative Costs | | | | | | | $ 896,606 | | $ 575,423 | $ 18,712 | $ 83,870 | $ - | $ 218,601 | |
| | Unit Cost Multiplier | | | | | | | 0.31265527 | | | | | | | |
| | Accumulated Administration Costs (Sch 2 thru 5) | | | | $ 49,256 | $ 13,846 | $ 573 | $ 63,674 | | | | | | | |
| | TOTAL FACILITY COSTS | | | | | | | $ 3,827,995 | | | | | | | |

* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

**Provider Name:** BRASWELL'S COMMUNITY CONVALESCENT CENTER
**Provider Number:** ZZT18152G
**OSHPD Facility Number:** 206361150
**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| Line No. | DESCRIPTION | Capital (SQ FT) VARIOUS | Plant Ops (SQ FT) 5 | Hskpng (SQ FT) 10 | Laundry (LBS) 60 | Dietary (MEALS) 65 | Soc Srvs (DIRECT EXP) 155 | Activities (DIRECT EXP) 160 | In-serv. Ed (DIRECT EXP) 170 | Admin. (TOTAL ACCUM COST) | Med Records (TOTAL (ACCUM COST) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | (Adj 23) | (Adj 23) | (Adj 23) | | | | | | | |
| | **GENERAL SERVICES** | | | | | | | | | | |
| 5 | Plant Operations and Maintenance | | | | | | | | | | |
| 10 | Housekeeping | | | | | | | | | | |
| 60 | Laundry and Linen | 550 | 550 | 550 | | | | | | | |
| 65 | Dietary | 825 | 825 | 825 | | | | | | | |
| 155 | Social Services | 550 | 550 | 550 | | | | | | | |
| 160 | Activities | | | | | | | | | | |
| 165 | Administration | 450 | 450 | 450 | | | | | | | |
| 165 | Medical Records | 225 | 225 | 225 | | | | | | | |
| 170 | Inservice Education - Nursing | 225 | 225 | 225 | | | | | | | |
| | **ANCILLARY SERVICES** | | | | | | | | | | |
| 75 | Patient Supplies | 60 | 60 | 60 | | | | | | 16,062 | 16,062 |
| 77 | Specialized Support Surfaces | | | | | | | | | 0 | 0 |
| 80 | Physical Therapy | 496 | 496 | 496 | | | | | | 51,248 | 51,248 |
| 81 | Respiratory Therapy | | | | | | | | | 173 | 173 |
| 82 | Occupational Therapy | | | | | | | | | 33,273 | 33,273 |
| 83 | Speech Pathology | | | | | | | | | 16,490 | 16,490 |
| 85 | Pharmacy | | | | | | | | | 45,383 | 45,383 |
| 90 | Laboratory | | | | | | | | | 5,213 | 5,213 |
| 95 | Home Health Services | | | | | | | | | 0 | 0 |
| 100 | Other Ancillary Services | | | | | | | | | 6,549 | 6,549 |
| 100 | Subacute Ancillary Services | | | | | | | | | 0 | 0 |
| 100 | Subacute Pediatrics Ancillary Services | | | | | | | | | 0 | 0 |
| | **ROUTINE SERVICES** | | | | | | | | | | |
| 105 | Skilled Nursing Care | 13,616 | 13,616 | 13,616 | 136,195 | 81,717 | 1,744,992 | 1,744,992 | 1,744,992 | 2,678,188 | 2,678,188 |
| 110 | Intermediate Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 115 | Mentally Disordered | | | | | | 0 | 0 | 0 | 0 | 0 |
| 120 | Developmentally Disabled | | | | | | 0 | 0 | 0 | 0 | 0 |
| 125 | Subacute Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 126 | Subacute Care - Pediatrics | | | | | | 0 | 0 | 0 | 0 | 0 |
| 130 | Hospice Inpatient Care | | | | | | 0 | 0 | 0 | 0 | 0 |
| 135 | Other Routine Services | | | | | | 0 | 0 | 0 | 0 | 0 |
| | **NONREIMBURSABLE** | | | | | | | | | | |
| 136 | Residential Care | | | | | | | | | 0 | 0 |
| 140 | Beauty and Barber | 179 | 179 | 179 | | | | | | 15,136 | 15,136 |
| 145 | Other Nonreimbursable | | | | | | | | | 0 | 0 |
| | TOTAL STATISTICS | 17,176 | 17,176 | 17,176 | 136,195 | 81,717 | 1,744,992 | 1,744,992 | 1,744,992 | 2,867,714 | 2,867,714 |
| | TOTAL DIRECT SALARIES COSTS - SCH. 2 | | | | | | $ 40,361 | $ 66,467 | | | |
| | UNIT COST MULTIPLIER (DIRECT SALARIES) | | | | | | 0.023129619 | 0.038090146 | | | |
| | TOTAL INDIRECT SALARIES COSTS - SCH. 3 | | $ 58,917 | $ 103,955 | $ 83,802 | $ 175,526 | $ 5,216 | $ - | $ 47,655 | $ 4,267 | $ 44,989 |
| | UNIT COST MULTIPLIER (INDIRECT SALARIES) | | 3.43029315 | 6.05251667 | 0.61530559 | 2.14797800 | 0.00298887 | 0.00000000 | 0.02730937 | 0.00148804 | 0.01568798 |
| | TOTAL INDIRECT OTHER COSTS - SCH. 4 | | $ 172,995 | $ 13,128 | $ 17,990 | $ 159,631 | $ 18,777 | $ 8,098 | $ 12,938 | $ 4,876 | $ 8,969 |
| | UNIT COST MULTIPLIER (INDIRECT OTHER) | | 10.07219586 | 0.76434456 | 0.13209073 | 1.95346312 | 0.01076056 | 0.00464071 | 0.00741449 | 0.00170046 | 0.00312766 |
| | TOTAL CAPITAL COSTS - SCH. 5 | $ 21,861 | $ - | $ - | $ 700 | $ 1,050 | $ 700 | $ - | $ 286 | $ 573 | $ 286 |
| | UNIT COST MULTIPLIER (CAPITAL COSTS) | 1.27280137 | 0.00000000 | 0.00000000 | 0.00513999 | 0.01284997 | 0.00040117 | 0.00000000 | 0.00016412 | 0.00019973 | 0.00009986 |

## SUMMARY OF AUDITED PROGRAM EXPENSES

**Provider Name:**
BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
ZZT18152G

**OSHPD Facility Number:**
206361150

| Line No. | Natural Class | ACCOUNT TITLE | Account Number | AS REPORTED | AUDIT ADJUSTMENTS (SCHEDULE 8A-1) | SUBTOTAL | (SCHEDULE 8A-2) | AS AUDITED | |
|---|---|---|---|---|---|---|---|---|---|
| 5.00 | | Plant Operations and Maintenance | 6200 | $ 231,912 | $ (231,912) | $ 0 | $ 0 | $ 0 | |
| 5.01 | .01-.19 | Salaries and Wages | 6200 | | 46,321 | 46,321 | 0 | 46,321 | (Sch 3) |
| 5.02 | .20-.39 | Fringe Benefits | 6200 | | 12,596 | 12,596 | 0 | 12,596 | (Sch 3) |
| 5.03 | .79 | Agency Staff | 6200 | | 0 | 0 | 0 | 0 | (Sch 3) |
| 5.04 | .40-.99 | Other - Nonlabor | 6200 | | 172,995 | 172,995 | 0 | 172,995 | (Sch 4) |
| 5.05 | | Plant Operations and Maintenance - Total | 6200 | $ 231,912 | $ 0 | $ 231,912 | $ 0 | $ 231,912 | |
| 10.00 | | Housekeeping | 6300 | $ 117,083 | $ (117,083) | $ 0 | $ 0 | $ 0 | |
| 10.01 | .01-.19 | Salaries and Wages | 6300 | | 84,384 | 84,384 | 0 | 84,384 | (Sch 3) |
| 10.02 | .20-.39 | Fringe Benefits | 6300 | | 19,571 | 19,571 | 0 | 19,571 | (Sch 3) |
| 10.03 | .79 | Agency Staff | 6300 | | 0 | 0 | 0 | 0 | (Sch 3) |
| 10.04 | .40-.99 | Other - Nonlabor | 6300 | | 13,128 | 13,128 | 0 | 13,128 | (Sch 4) |
| 10.05 | | Housekeeping - Total | 6300 | $ 117,083 | $ 0 | $ 117,083 | $ 0 | $ 117,083 | |
| 15.00 | | Depreciation: Bldgs and Improvements | 7110 - 7120 | $ | | $ 0 | $ 0 | $ 0 | (Sch 5) |
| 20.00 | | Depreciation: Leasehold Improvements | 7130 | | | 0 | 0 | 0 | (Sch 5) |
| 25.00 | | Depreciation: Equipment | 7140 | | | 0 | 0 | 0 | (Sch 5) |
| 30.00 | | Depreciation and Amortization - Other | 7150 - 7160 | | | 0 | 0 | 0 | (Sch 5) |
| 35.00 | | Leases and Rentals | 7200 | | | 0 | 0 | 0 | (Sch 5) |
| 40.00 | | Property Taxes | 7300 | 21,599 | | 21,599 | 0 | 21,599 | (Sch 5) |
| 45.00 | | Property Insurance | 7400 | 10,663 | | 10,663 | 0 | 10,663 | (Sch 6) |
| 50.00 | | Interest-Property, Plant, and Equipment | 7500 | 262 | | 262 | 0 | 262 | (Sch 5) |
| 55.00 | | Interest-Other | 7600 | | | 0 | 0 | 0 | (Sch 6) |
| 57.00 | | **Subtotal 005 - 055** | | $ 381,519 | $ 0 | $ 381,519 | $ 0 | $ 381,519 | |
| 60.00 | | Laundry and Linen | 6400 | $ 90,616 | $ (90,616) | $ 0 | $ 0 | $ 0 | |
| 60.01 | .01-.19 | Salaries and Wages | 6400 | | 64,067 | 64,067 | 0 | 64,067 | (Sch 3) |
| 60.02 | .20-.39 | Fringe Benefits | 6400 | | 14,519 | 14,519 | 0 | 14,519 | (Sch 3) |
| 60.03 | .79 | Agency Staff | 6400 | | 0 | 0 | 0 | 0 | (Sch 3) |
| 60.04 | .40-.99 | Other - Nonlabor | 6400 | | 12,030 | 12,030 | 0 | 12,030 | (Sch 4) |
| 60.05 | | Laundry and Linen - Total | 6400 | $ 90,616 | $ 0 | $ 90,616 | $ 0 | $ 90,616 | |
| 65.00 | | Dietary | 6500 | $ 318,394 | $ (318,394) | $ 0 | $ 0 | $ 0 | |
| 65.01 | .01-.19 | Salaries and Wages | 6500 | | 136,459 | 136,459 | 0 | 136,459 | (Sch 3) |
| 65.02 | .20-.39 | Fringe Benefits | 6500 | | 31,244 | 31,244 | 0 | 31,244 | (Sch 3) |
| 65.03 | .79 | Agency Staff | 6500 | | 0 | 0 | 0 | 0 | (Sch 3) |
| 65.04 | .40-.99 | Other - Nonlabor | 6500 | | 150,691 | 150,691 | 0 | 150,691 | (Sch 4) |
| 65.05 | | Dietary - Total | 6500 | $ 318,394 | $ 0 | $ 318,394 | $ 0 | $ 318,394 | |
| 70.00 | | Provision for Bad Debts | 7700 | $ | | $ 0 | $ 0 | $ 0 | |
| | | **Ancillary Services (Note 1)** | | | | | | | |
| 75.00 | | Patient Supplies | 8100 | $ 14,766 | $ 0 | $ 14,766 | $ 0 | $ 14,766 | (Sch 2) |
| 75.01 | .01-.19 | Salaries and Wages | 8100 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 75.02 | .20-.39 | Fringe Benefits | 8100 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 75.03 | .79 | Agency Staff | 8100 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 75.04 | .40-.99 | Other - Nonlabor | 8100 | | 0 | 0 | 0 | 0 | (Sch 4) |
| 75.05 | | Patient Supplies - Total | 8100 | $ 14,766 | $ 0 | $ 14,766 | $ 0 | $ 14,766 | |
| 77.00 | | Specialized Support Surfaces | 8150 | | | $ 0 | $ 0 | $ 0 | (Sch 4) |
| 80.00 | | Physical Therapy | 8200 | $ 40,538 | $ 0 | $ 40,538 | $ 0 | $ 40,538 | (Sch 2) |
| 80.01 | .01-.19 | Salaries and Wages | 8200 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 80.02 | .20-.39 | Fringe Benefits | 8200 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 80.03 | .79 | Agency Staff | 8200 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 80.04 | .40-.99 | Other - Nonlabor | 8200 | | 0 | 0 | 0 | 0 | (Sch 4) |
| 80.05 | | Physical Therapy - Total | 8200 | $ 40,538 | $ 0 | $ 40,538 | $ 0 | $ 40,538 | |
| 81.00 | | Respiratory Therapy | 8220 | $ 173 | $ 0 | $ 173 | $ 0 | $ 173 | (Sch 2) |
| 81.01 | .01-.19 | Salaries and Wages | 8220 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 81.02 | .20-.39 | Fringe Benefits | 8220 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 81.03 | .79 | Agency Staff | 8220 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 81.04 | .40-.99 | Other - Nonlabor | 8220 | | 0 | 0 | 0 | 0 | (Sch 4) |
| 81.05 | | Respiratory Therapy - Total | 8220 | $ 173 | $ 0 | $ 173 | $ 0 | $ 173 | |

## SUMMARY OF AUDITED PROGRAM EXPENSES

**Provider Name:**
BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
ZZT18152G

**OSHPD Facility Number:**
206361150

| Line No. | Natural Class | ACCOUNT TITLE | Account Number | AS REPORTED | AUDIT ADJUSTMENTS (SCHEDULE 8A-1) | SUBTOTAL | (SCHEDULE 8A-2) | AS AUDITED | |
|---|---|---|---|---|---|---|---|---|---|
| 82.00 | | Occupational Therapy | 8250 | $ 33,273 | $ 0 | $ 33,273 | $ 0 | $ 33,273 | (Sch 2) |
| 82.01 | .01-.19 | Salaries and Wages | 8250 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 82.02 | .20-.39 | Fringe Benefits | 8250 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 82.03 | .79 | Agency Staff | 8250 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 82.04 | .40-.99 | Other - Nonlabor | 8250 | | 0 | 0 | 0 | 0 | (Sch 4) |
| 82.05 | | Occupational Therapy - Total | 8250 | $ 33,273 | $ 0 | $ 33,273 | $ 0 | $ 33,273 | |
| | | | | | | | | | |
| 83.00 | | Speech Pathology | 8280 | $ 16,490 | $ 0 | $ 16,490 | $ 0 | $ 16,490 | (Sch 2) |
| 83.01 | .01-.19 | Salaries and Wages | 8280 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 83.02 | .20-.39 | Fringe Benefits | 8280 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 83.03 | .79 | Agency Staff | 8280 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 83.04 | .40-.99 | Other - Nonlabor | 8280 | | 0 | 0 | 0 | 0 | (Sch 4) |
| 83.05 | | Speech Pathology - Total | 8280 | $ 16,490 | $ 0 | $ 16,490 | $ 0 | $ 16,490 | |
| | | | | | | | | | |
| 85.00 | | Pharmacy | 8300 | $ 45,383 | $ 0 | $ 45,383 | $ 0 | $ 45,383 | (Sch 2) |
| 85.01 | .01-.19 | Salaries and Wages | 8300 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 85.02 | .20-.39 | Fringe Benefits | 8300 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 85.03 | .79 | Agency Staff | 8300 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 85.04 | .40-.99 | Other - Nonlabor | 8300 | | 0 | 0 | 0 | 0 | (Sch 4) |
| 85.05 | | Pharmacy - Total | 8300 | $ 45,383 | $ 0 | $ 45,383 | $ 0 | $ 45,383 | |
| | | | | | | | | | |
| 90.00 | | Laboratory | 8400 | $ 5,213 | $ 0 | $ 5,213 | $ 0 | $ 5,213 | (Sch 2) |
| 90.01 | .01-.19 | Salaries and Wages | 8400 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 90.02 | .20-.39 | Fringe Benefits | 8400 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 90.03 | .79 | Agency Staff | 8400 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 90.04 | .40-.99 | Other - Nonlabor | 8400 | | 0 | 0 | 0 | 0 | (Sch 4) |
| 90.05 | | Laboratory - Total | 8400 | $ 5,213 | $ 0 | $ 5,213 | $ 0 | $ 5,213 | |
| | | | | | | | | | |
| 95.00 | | Home Health Services | 8800 | $ | $ 0 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 95.01 | .01-.19 | Salaries and Wages | 8800 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 95.02 | .20-.39 | Fringe Benefits | 8800 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 95.03 | .79 | Agency Staff | 8800 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 95.04 | .40-.99 | Other - Nonlabor | 8800 | | 0 | 0 | 0 | 0 | (Sch 4) |
| 95.05 | | Home Health Services - Total | 8800 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| | | | | | | | | | |
| 100.00 | | Other Ancillary Services | 8900 | $ 6,549 | $ 0 | $ 6,549 | $ 0 | $ 6,549 | (Sch 2) |
| 100.01 | .01-.19 | Salaries and Wages | 8900 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 100.02 | .20-.39 | Fringe Benefits | 8900 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 100.03 | .79 | Agency Staff | 8900 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 100.04 | .40-.99 | Other - Nonlabor | 8900 | | 0 | 0 | 0 | 0 | (Sch 4) |
| 100.05 | | Other Ancillary Services - Total | 8900 | $ 6,549 | $ 0 | $ 6,549 | $ 0 | $ 6,549 | |
| | | | | | | | | | |
| 100.06 | | Subacute Ancillary Services | | $ | $ 0 | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 100.07 | .01-.19 | Salaries and Wages | | | 0 | 0 | 0 | 0 | (Sch 2) |
| 100.08 | .20-.39 | Fringe Benefits | | | 0 | 0 | 0 | 0 | (Sch 2) |
| 100.09 | .79 | Agency Staff | | | 0 | 0 | 0 | 0 | (Sch 2) |
| 100.10 | .40-.99 | Other - Nonlabor | | | 0 | 0 | 0 | 0 | (Sch 4) |
| 100.11 | | Subacute Ancillary Services - Total | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| | | | | | | | | | |
| 100.12 | | Subacute Pediatrics Ancillary Services | | $ | | $ 0 | $ 0 | $ 0 | (Sch 2) |
| | | | | | | | | | |
| 101.00 | | **Subtotal 075 - 100.12** | | $ 162,385 | $ 0 | $ 162,385 | $ 0 | $ 162,385 | |
| | | | | | | | | | |
| | | **Routine Services** | | | | | | | |
| 105.00 | | Skilled Nursing Care | 6110 | $ 1,744,992 | $ (1,744,992) | $ 0 | $ 0 | $ 0 | |
| 105.01 | .01-.19 | Salaries and Wages | 6110 | | 1,396,322 | 1,396,322 | 0 | 1,396,322 | (Sch 2) |
| 105.02 | .20-.39 | Fringe Benefits | 6110 | | 277,395 | 277,395 | 0 | 277,395 | (Sch 2) |
| 105.03 | .49 | Agency Staff | 6110 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 105.04 | .40-.99 | Other - Nonlabor | 6110 | | 71,275 | 71,275 | 0 | 71,275 | (Sch 4) |
| 105.05 | | Skilled Nursing Care - Total | 6110 | $ 1,744,992 | $ 0 | $ 1,744,992 | $ 0 | $ 1,744,992 | |
| | | | | | | | | | |
| 110.00 | | Intermediate Care | 6120 | $ | | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 115.00 | | Mentally Disordered | 6130 | | | 0 | 0 | 0 | (Sch 2) |
| 120.00 | | Developmentally Disabled | 6140 | | | 0 | 0 | 0 | (Sch 2) |

## SUMMARY OF AUDITED PROGRAM EXPENSES

**Provider Name:**
BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Fiscal Period:**
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

**Provider Number:**
ZZT18152G

**OSHPD Facility Number:**
206361150

| Line No. | Natural Class | ACCOUNT TITLE | Account Number | AS REPORTED | AUDIT ADJUSTMENTS (SCHEDULE 8A-1) | SUBTOTAL | (SCHEDULE 8A-2) | AS AUDITED | |
|---|---|---|---|---|---|---|---|---|---|
| 125.00 | | Subacute Care | 6150 | $ | $ 0 | $ 0 | $ 0 | $ 0 | |
| 125.01 | .01-.19 | Salaries and Wages | 6150 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 125.02 | .20-.39 | Fringe Benefits | 6150 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 125.03 | .49 | Agency Staff | 6150 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 125.04 | .40-.99 | Other - Nonlabor | 6150 | | 0 | 0 | 0 | 0 | (Sch 4) |
| 125.05 | | Subacute Care - Total | 6150 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | |
| | | | | | | | | | |
| 126.00 | | Subacute Care - Pediatrics | 6160 | $ | | $ 0 | $ 0 | $ 0 | |
| 130.00 | | Hospice Inpatient Care | 6180 | | | 0 | 0 | 0 | (Sch 2) |
| 135.00 | | Other Routine Services | 6190 | | | 0 | 0 | 0 | (Sch 2) |
| | | | | | | | | | |
| | | **Other Nonreimbursable** | | | | | | | |
| 136.00 | | Residential Care | 9100 | $ | | $ 0 | $ 0 | $ 0 | (Sch 2) |
| 140.00 | | Beauty and Barber | 8900 | 11,282 | | 11,282 | 0 | 11,282 | (Sch 2) |
| 145.00 | | Other Nonreimbursable | 9100 | | | 0 | 0 | 0 | (Sch 2) |
| | | | | | | | | | |
| 146.00 | | **Subtotal 105 - 145** | | $ 1,756,274 | $ 0 | $ 1,756,274 | $ 0 | $ 1,756,274 | |
| | | | | | | | | | |
| 155.00 | | Social Services | 6600 | $ 53,178 | $ (53,178) | $ 0 | $ 0 | $ 0 | |
| 155.01 | .01-.19 | Salaries and Wages | 6600 | | 32,706 | 32,706 | 0 | 32,706 | (Sch 2) |
| 155.02 | .20-.39 | Fringe Benefits | 6600 | | 7,655 | 7,655 | 0 | 7,655 | (Sch 2) |
| 155.03 | .79 | Agency Staff | 6600 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 155.04 | .40-.99 | Other - Nonlabor | 6600 | | 12,817 | 12,817 | 0 | 12,817 | (Sch 4) |
| 155.05 | | Social Services - Total | 6600 | $ 53,178 | $ 0 | $ 53,178 | $ 0 | $ 53,178 | |
| | | | | | | | | | |
| 160.00 | | Activities | 6700 | $ 74,565 | $ (74,565) | $ 0 | $ 0 | $ 0 | |
| 160.01 | .01-.19 | Salaries and Wages | 6700 | | 54,395 | 54,395 | 0 | 54,395 | (Sch 2) |
| 160.02 | .20-.39 | Fringe Benefits | 6700 | | 12,072 | 12,072 | 0 | 12,072 | (Sch 2) |
| 160.03 | .79 | Agency Staff | 6700 | | 0 | 0 | 0 | 0 | (Sch 2) |
| 160.04 | .40-.99 | Other - Nonlabor | 6700 | | 8,098 | 8,098 | 0 | 8,098 | (Sch 4) |
| 160.05 | | Activities - Total | 6700 | $ 74,565 | $ 0 | $ 74,565 | $ 0 | $ 74,565 | |
| | | | | | | | | | |
| 165.00 | | Administration | 6900 | $ 925,935 | $ (925,935) | $ 0 | $ 0 | $ 0 | |
| 165.01 | .01-.19 | Salaries and Wages | 6900 | | 329,148 | 329,148 | 0 | 329,148 | (Sch 6) |
| 165.02 | .20-.39 | Fringe Benefits | 6900 | | 48,753 | 48,753 | 0 | 48,753 | (Sch 6) |
| 165.03 | .01-.19 | Medical Records - Salaries and Wages | 6900 | | 37,326 | 37,326 | 0 | 37,326 | (Sch 3) |
| 165.04 | .20-.39 | Medical Records - Fringe Benefits | 6900 | | 5,529 | 5,529 | 0 | 5,529 | (Sch 3) |
| 165.05 | .79 | Medical Records - Agency Staff | 6900 | | 0 | 0 | 0 | 0 | (Sch 3) |
| 165.06 | .40-.99 | Medical Records - Other - Nonlabor | 6900 | | 6,531 | 6,531 | 0 | 6,531 | (Sch 4) |
| 165.07 | | DHS Licensing Fees | 6900 | | 0 | 0 | 18,712 | 18,712 | (Sch 6) |
| 165.08 | | Liability Insurance | 6900 | | 136,807 | 136,807 | (52,937) | 83,870 | (Sch 6) |
| 165.09 | | Caregiver Training | 6900 | | 0 | 0 | 0 | 0 | (Sch 6) |
| 165.10 | | Quality Assurance Fees | 6900 | | 218,601 | 218,601 | 0 | 218,601 | (Sch 6) |
| 165.11 | .40-.99 | Other - Nonlabor | 6900 | | 143,240 | 143,240 | 43,619 | 186,859 | (Sch 6) |
| 165.12 | | Administration - Total | 6900 | $ 925,935 | $ 0 | $ 925,935 | $ 9,394 | $ 935,329 | |
| | | | | | | | | | |
| 170.00 | | Inservice Education - Nursing | 6800 | $ 56,021 | $ (56,021) | $ 0 | $ 0 | $ 0 | |
| 170.01 | .01-.19 | Salaries and Wages | 6800 | | 38,249 | 38,249 | 0 | 38,249 | (Sch 3) |
| 170.02 | .20-.39 | Fringe Benefits | 6800 | | 7,272 | 7,272 | 0 | 7,272 | (Sch 3) |
| 170.03 | .79 | Agency Staff | 6800 | | 0 | 0 | 0 | 0 | (Sch 3) |
| 170.04 | .40-.99 | Other - Nonlabor | 6800 | | 10,500 | 10,500 | 0 | 10,500 | (Sch 4) |
| 170.05 | | Inservice Education - Nursing - Total | 6800 | $ 56,021 | $ 0 | $ 56,021 | $ 0 | $ 56,021 | |
| | | | | | | | | | |
| 171.00 | | **Subtotal 155 - 170.05** | | $ 1,109,699 | $ 0 | $ 1,109,699 | $ 9,394 | $ 1,119,093 | |
| | | | | | | | | | |
| 175.00 | | **Total** | | **$ 3,818,887** | **$ 0** | **$ 3,818,887** | **$ 9,394** | **$ 3,828,281** | |

**NOTE 1:** Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

**Provider Name:** BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Provider No.:** ZZT18152G

**OSHPD Facility Number:** 206361150

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | TOTAL ADJ (Pages 1 & 2) | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ 5 | AUDIT ADJ 6 | AUDIT ADJ 7 | AUDIT ADJ 8 | AUDIT ADJ 9 |
|---|---|---|---|---|---|---|---|---|---|---|
| 5.00 Plant Operations and Maintenance | (231,912) | (233,486) | | | | | | | | |
| 5.01 Plant Operations and Maintenance - Salaries and Wages | 46,321 | 46,321 | | | | | | | | |
| 5.02 Plant Operations and Maintenance - Fringe Benefits | 12,596 | 12,596 | | | | | | | | |
| 5.03 Plant Operations and Maintenance - Agency Staff | 0 | | | | | | | | | |
| 5.04 Plant Operations and Maintenance - Other - Nonlabor | 172,995 | 174,569 | | | | | | | | |
| 10.00 Housekeeping | (117,083) | | (117,083) | | | | | | | |
| 10.01 Housekeeping - Salaries and Wages | 84,384 | | 84,384 | | | | | | | |
| 10.02 Housekeeping - Fringe Benefits | 19,571 | | 19,571 | | | | | | | |
| 10.03 Housekeeping - Agency Staff | 0 | | | | | | | | | |
| 10.04 Housekeeping - Other - Nonlabor | 13,128 | | 13,128 | | | | | | | |
| 60.00 Laundry and Linen | (90,616) | | | (91,416) | | | | | | |
| 60.01 Laundry and Linen - Salaries and Wages | 64,067 | | | 64,067 | | | | | | |
| 60.02 Laundry and Linen - Fringe Benefits | 14,519 | | | 14,519 | | | | | | |
| 60.03 Laundry and Linen - Agency Staff | 0 | | | | | | | | | |
| 60.04 Laundry and Linen - Other - Nonlabor | 12,030 | | | 12,830 | | | | | | |
| 65.00 Dietary | (318,394) | | | | (318,394) | | | | | |
| 65.01 Dietary - Salaries and Wages | 136,459 | | | | 136,459 | | | | | |
| 65.02 Dietary - Fringe Benefits | 31,244 | | | | 31,244 | | | | | |
| 65.03 Dietary - Agency Staff | 0 | | | | | | | | | |
| 65.04 Dietary - Other - Nonlabor | 150,691 | | | | 150,691 | | | | | |
| 75.00 Patient Supplies | 0 | | | | | | | | | |
| 75.01 Patient Supplies - Salaries and Wages | 0 | | | | | | | | | |
| 75.02 Patient Supplies - Fringe Benefits | 0 | | | | | | | | | |
| 75.03 Patient Supplies - Agency Staff | 0 | | | | | | | | | |
| 75.04 Patient Supplies - Other - Nonlabor | 0 | | | | | | | | | |
| 80.00 Physical Therapy | 0 | | | | | | | | | |
| 80.01 Physical Therapy - Salaries and Wages | 0 | | | | | | | | | |
| 80.02 Physical Therapy - Fringe Benefits | 0 | | | | | | | | | |
| 80.03 Physical Therapy - Agency Staff | 0 | | | | | | | | | |
| 80.04 Physical Therapy - Other - Nonlabor | 0 | | | | | | | | | |
| 81.00 Respiratory Therapy | 0 | | | | | | | | | |
| 81.01 Respiratory Therapy - Salaries and Wages | 0 | | | | | | | | | |
| 81.02 Respiratory Therapy - Fringe Benefits | 0 | | | | | | | | | |
| 81.03 Respiratory Therapy - Agency Staff | 0 | | | | | | | | | |
| 81.04 Respiratory Therapy - Other - Nonlabor | 0 | | | | | | | | | |
| 82.00 Occupational Therapy | 0 | | | | | | | | | |
| 82.01 Occupational Therapy - Salaries and Wages | 0 | | | | | | | | | |
| 82.02 Occupational Therapy - Fringe Benefits | 0 | | | | | | | | | |
| 82.03 Occupational Therapy - Agency Staff | 0 | | | | | | | | | |
| 82.04 Occupational Therapy - Other - Nonlabor | 0 | | | | | | | | | |
| 83.00 Speech Pathology | 0 | | | | | | | | | |

**Provider Name:** BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Provider No.:** ZZT18152G

**OSHPD Facility Number:** 206361150

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | TOTAL ADJ (Pages 1 & 2) | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ 5 | AUDIT ADJ 6 | AUDIT ADJ 7 | AUDIT ADJ 8 | AUDIT ADJ 9 |
|---|---|---|---|---|---|---|---|---|---|---|
| 83.01 Speech Pathology - Salaries and Wages | 0 | | | | | | | | | |
| 83.02 Speech Pathology - Fringe Benefits | 0 | | | | | | | | | |
| 83.03 Speech Pathology - Agency Staff | 0 | | | | | | | | | |
| 83.04 Speech Pathology - Other - Nonlabor | 0 | | | | | | | | | |
| 85.00 Pharmacy | 0 | | | | | | | | | |
| 85.01 Pharmacy - Salaries and Wages | 0 | | | | | | | | | |
| 85.02 Pharmacy - Fringe Benefits | 0 | | | | | | | | | |
| 85.03 Pharmacy - Agency Staff | 0 | | | | | | | | | |
| 85.04 Pharmacy - Other - Nonlabor | 0 | | | | | | | | | |
| 90.00 Laboratory | 0 | | | | | | | | | |
| 90.01 Laboratory - Salaries and Wages | 0 | | | | | | | | | |
| 90.02 Laboratory - Fringe Benefits | 0 | | | | | | | | | |
| 90.03 Laboratory - Agency Staff | 0 | | | | | | | | | |
| 90.04 Laboratory - Other - Nonlabor | 0 | | | | | | | | | |
| 95.00 Home Health Services | 0 | | | | | | | | | |
| 95.01 Home Health Services - Salaries and Wages | 0 | | | | | | | | | |
| 95.02 Home Health Services - Fringe Benefits | 0 | | | | | | | | | |
| 95.03 Home Health Services - Agency Staff | 0 | | | | | | | | | |
| 95.04 Home Health Services - Other - Nonlabor | 0 | | | | | | | | | |
| 100.00 Other Ancillary Services | 0 | | | | | | | | | |
| 100.01 Other Ancillary Services - Salaries and Wages | 0 | | | | | | | | | |
| 100.02 Other Ancillary Services - Fringe Benefits | 0 | | | | | | | | | |
| 100.03 Other Ancillary Services - Agency Staff | 0 | | | | | | | | | |
| 100.04 Other Ancillary Services - Other - Nonlabor | 0 | | | | | | | | | |
| 100.06 Subacute Ancillary Services | 0 | | | | | | | | | |
| 100.07 Subacute Ancillary Services - Salaries and Wages | 0 | | | | | | | | | |
| 100.08 Subacute Ancillary Services - Fringe Benefits | 0 | | | | | | | | | |
| 100.09 Subacute Ancillary Services - Agency Staff | 0 | | | | | | | | | |
| 100.10 Subacute Ancillary Services - Other - Nonlabor | 0 | | | | | | | | | |
| 105.00 Skilled Nursing Care | (1,744,992) | | | | | (1,744,992) | | | | |
| 105.01 Skilled Nursing Care - Salaries and Wages | 1,396,322 | | | | | 1,396,322 | | | | |
| 105.02 Skilled Nursing Care - Fringe Benefits | 277,395 | | | | | 277,395 | | | | |
| 105.03 Skilled Nursing Care - Agency Staff | 0 | | | | | | | | | |
| 105.04 Skilled Nursing Care - Other - Nonlabor | 71,275 | | | | | 71,275 | | | | |
| 125.00 Subacute Care | 0 | | | | | | | | | |
| 125.01 Subacute Care - Salaries and Wages | 0 | | | | | | | | | |
| 125.02 Subacute Care - Fringe Benefits | 0 | | | | | | | | | |
| 125.03 Subacute Care - Agency Staff | 0 | | | | | | | | | |
| 125.04 Subacute Care - Other - Nonlabor | 0 | | | | | | | | | |
| 155.00 Social Services | (53,178) | | | | | | (53,178) | | | |
| 155.01 Social Services - Salaries and Wages | 32,706 | | | | | | 32,706 | | | |

**Provider Name:** BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Provider No.:** ZZT18152G

**OSHPD Facility Number:** 206361150

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | TOTAL ADJ (Pages 1 & 2) | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ 5 | AUDIT ADJ 6 | AUDIT ADJ 7 | AUDIT ADJ 8 | AUDIT ADJ 9 |
|---|---|---|---|---|---|---|---|---|---|---|
| 155.02 Social Services - Fringe Benefits | 7,655 | | | | | | 7,655 | | | |
| 155.03 Social Services - Agency Staff | 0 | | | | | | | | | |
| 155.04 Social Services - Other - Nonlabor | 12,817 | | | | | | 12,817 | | | |
| 160.00 Activities | (74,565) | | | | | | | (74,565) | | |
| 160.01 Activities - Salaries and Wages | 54,395 | | | | | | | 54,395 | | |
| 160.02 Activities - Fringe Benefits | 12,072 | | | | | | | 12,072 | | |
| 160.03 Activities - Agency Staff | 0 | | | | | | | | | |
| 160.04 Activities - Other - Nonlabor | 8,098 | | | | | | | 8,098 | | |
| 165.00 Administration | (925,935) | | | | | | | | (1,176,882) | |
| 165.01 Administration - Salaries and Wages | 329,148 | | | | | | | | 340,092 | |
| 165.02 Administration - Fringe Benefits | 48,753 | | | | | | | | 50,374 | |
| 165.03 Administration - Medical Records - Salaries and Wages | 37,326 | | | | | | | | 38,567 | |
| 165.04 Administration - Medical Records - Fringe Benefits | 5,529 | | | | | | | | 5,713 | |
| 165.05 Administration - Medical Records - Agency Staff | 0 | | | | | | | | | |
| 165.06 Administration - Medical Records - Other - Nonlabor | 6,531 | | | | | | | | 6,748 | |
| 165.07 Administration - DHS Licensing Fees | 0 | | | | | | | | | |
| 165.08 Administration - Liability Insurance | 136,807 | | | | | | | | 136,807 | |
| 165.09 Administration - Caregiver Training | 0 | | | | | | | | | |
| 165.10 Administration - Quality Assurance Fees | 218,601 | | | | | | | | 218,601 | |
| 165.11 Administration - Other - Nonlabor | 143,240 | | | | | | | | 379,980 | |
| 170.00 Inservice Education - Nursing | (56,021) | | | | | | | | | (56,021) |
| 170.01 Inservice Education - Nursing - Salaries and Wages | 38,249 | | | | | | | | | 38,249 |
| 170.02 Inservice Education - Nursing - Fringe Benefits | 7,272 | | | | | | | | | 7,272 |
| 170.03 Inservice Education - Nursing - Agency Staff | 0 | | | | | | | | | |
| 170.04 Inservice Education - Nursing - Other - Nonlabor | 10,500 | | | | | | | | | 10,500 |
| 175.00 Total | $0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (To Sch 8) | | | | | | | | | |

**Provider Name:** BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Provider No.:** ZZT18152G

**OSHPD Facility Number:** 206361150

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | AUDIT ADJ 10 | AUDIT ADJ 11 | AUDIT ADJ 12 | AUDIT ADJ 13 | AUDIT ADJ 14 | AUDIT ADJ 15 | AUDIT ADJ 16 | AUDIT ADJ 17 | AUDIT ADJ 18 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5.00 Plant Operations and Maintenance | 1,574 | | | | | | | | | | | |
| 5.01 Plant Operations and Maintenance - Salaries and Wages | | | | | | | | | | | | |
| 5.02 Plant Operations and Maintenance - Fringe Benefits | | | | | | | | | | | | |
| 5.03 Plant Operations and Maintenance - Agency Staff | | | | | | | | | | | | |
| 5.04 Plant Operations and Maintenance - Other - Nonlabor | (1,574) | | | | | | | | | | | |
| 10.00 Housekeeping | | | | | | | | | | | | |
| 10.01 Housekeeping - Salaries and Wages | | | | | | | | | | | | |
| 10.02 Housekeeping - Fringe Benefits | | | | | | | | | | | | |
| 10.03 Housekeeping - Agency Staff | | | | | | | | | | | | |
| 10.04 Housekeeping - Other - Nonlabor | | | | | | | | | | | | |
| 60.00 Laundry and Linen | | 800 | | | | | | | | | | |
| 60.01 Laundry and Linen - Salaries and Wages | | | | | | | | | | | | |
| 60.02 Laundry and Linen - Fringe Benefits | | | | | | | | | | | | |
| 60.03 Laundry and Linen - Agency Staff | | | | | | | | | | | | |
| 60.04 Laundry and Linen - Other - Nonlabor | | (800) | | | | | | | | | | |
| 65.00 Dietary | | | | | | | | | | | | |
| 65.01 Dietary - Salaries and Wages | | | | | | | | | | | | |
| 65.02 Dietary - Fringe Benefits | | | | | | | | | | | | |
| 65.03 Dietary - Agency Staff | | | | | | | | | | | | |
| 65.04 Dietary - Other - Nonlabor | | | | | | | | | | | | |
| 75.00 Patient Supplies | | | | | | | | | | | | |
| 75.01 Patient Supplies - Salaries and Wages | | | | | | | | | | | | |
| 75.02 Patient Supplies - Fringe Benefits | | | | | | | | | | | | |
| 75.03 Patient Supplies - Agency Staff | | | | | | | | | | | | |
| 75.04 Patient Supplies - Other - Nonlabor | | | | | | | | | | | | |
| 80.00 Physical Therapy | | | | | | | | | | | | |
| 80.01 Physical Therapy - Salaries and Wages | | | | | | | | | | | | |
| 80.02 Physical Therapy - Fringe Benefits | | | | | | | | | | | | |
| 80.03 Physical Therapy - Agency Staff | | | | | | | | | | | | |
| 80.04 Physical Therapy - Other - Nonlabor | | | | | | | | | | | | |
| 81.00 Respiratory Therapy | | | | | | | | | | | | |
| 81.01 Respiratory Therapy - Salaries and Wages | | | | | | | | | | | | |
| 81.02 Respiratory Therapy - Fringe Benefits | | | | | | | | | | | | |
| 81.03 Respiratory Therapy - Agency Staff | | | | | | | | | | | | |
| 81.04 Respiratory Therapy - Other - Nonlabor | | | | | | | | | | | | |
| 82.00 Occupational Therapy | | | | | | | | | | | | |
| 82.01 Occupational Therapy - Salaries and Wages | | | | | | | | | | | | |
| 82.02 Occupational Therapy - Fringe Benefits | | | | | | | | | | | | |
| 82.03 Occupational Therapy - Agency Staff | | | | | | | | | | | | |
| 82.04 Occupational Therapy - Other - Nonlabor | | | | | | | | | | | | |
| 83.00 Speech Pathology | | | | | | | | | | | | |

**Provider Name:** BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Provider No.:** ZZT18152G

**OSHPD Facility Number:** 206361150

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | AUDIT ADJ 10 | AUDIT ADJ 11 | AUDIT ADJ 12 | AUDIT ADJ 13 | AUDIT ADJ 14 | AUDIT ADJ 15 | AUDIT ADJ 16 | AUDIT ADJ 17 | AUDIT ADJ 18 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 83.01 Speech Pathology - Salaries and Wages | | | | | | | | | | | | |
| 83.02 Speech Pathology - Fringe Benefits | | | | | | | | | | | | |
| 83.03 Speech Pathology - Agency Staff | | | | | | | | | | | | |
| 83.04 Speech Pathology - Other - Nonlabor | | | | | | | | | | | | |
| 85.00 Pharmacy | | | | | | | | | | | | |
| 85.01 Pharmacy - Salaries and Wages | | | | | | | | | | | | |
| 85.02 Pharmacy - Fringe Benefits | | | | | | | | | | | | |
| 85.03 Pharmacy - Agency Staff | | | | | | | | | | | | |
| 85.04 Pharmacy - Other - Nonlabor | | | | | | | | | | | | |
| 90.00 Laboratory | | | | | | | | | | | | |
| 90.01 Laboratory - Salaries and Wages | | | | | | | | | | | | |
| 90.02 Laboratory - Fringe Benefits | | | | | | | | | | | | |
| 90.03 Laboratory - Agency Staff | | | | | | | | | | | | |
| 90.04 Laboratory - Other - Nonlabor | | | | | | | | | | | | |
| 95.00 Home Health Services | | | | | | | | | | | | |
| 95.01 Home Health Services - Salaries and Wages | | | | | | | | | | | | |
| 95.02 Home Health Services - Fringe Benefits | | | | | | | | | | | | |
| 95.03 Home Health Services - Agency Staff | | | | | | | | | | | | |
| 95.04 Home Health Services - Other - Nonlabor | | | | | | | | | | | | |
| 100.00 Other Ancillary Services | | | | | | | | | | | | |
| 100.01 Other Ancillary Services - Salaries and Wages | | | | | | | | | | | | |
| 100.02 Other Ancillary Services - Fringe Benefits | | | | | | | | | | | | |
| 100.03 Other Ancillary Services - Agency Staff | | | | | | | | | | | | |
| 100.04 Other Ancillary Services - Other - Nonlabor | | | | | | | | | | | | |
| 100.06 Subacute Ancillary Services | | | | | | | | | | | | |
| 100.07 Subacute Ancillary Services - Salaries and Wages | | | | | | | | | | | | |
| 100.08 Subacute Ancillary Services - Fringe Benefits | | | | | | | | | | | | |
| 100.09 Subacute Ancillary Services - Agency Staff | | | | | | | | | | | | |
| 100.10 Subacute Ancillary Services - Other - Nonlabor | | | | | | | | | | | | |
| 105.00 Skilled Nursing Care | | | | | | | | | | | | |
| 105.01 Skilled Nursing Care - Salaries and Wages | | | | | | | | | | | | |
| 105.02 Skilled Nursing Care - Fringe Benefits | | | | | | | | | | | | |
| 105.03 Skilled Nursing Care - Agency Staff | | | | | | | | | | | | |
| 105.04 Skilled Nursing Care - Other - Nonlabor | | | | | | | | | | | | |
| 125.00 Subacute Care | | | | | | | | | | | | |
| 125.01 Subacute Care - Salaries and Wages | | | | | | | | | | | | |
| 125.02 Subacute Care - Fringe Benefits | | | | | | | | | | | | |
| 125.03 Subacute Care - Agency Staff | | | | | | | | | | | | |
| 125.04 Subacute Care - Other - Nonlabor | | | | | | | | | | | | |
| 155.00 Social Services | | | | | | | | | | | | |
| 155.01 Social Services - Salaries and Wages | | | | | | | | | | | | |

**Provider Name:** BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Provider No.:** ZZT18152G

**OSHPD Facility Number:** 206361150

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | AUDIT ADJ 10 | AUDIT ADJ 11 | AUDIT ADJ 12 | AUDIT ADJ 13 | AUDIT ADJ 14 | AUDIT ADJ 15 | AUDIT ADJ 16 | AUDIT ADJ 17 | AUDIT ADJ 18 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 155.02 Social Services - Fringe Benefits | | | | | | | | | | | | |
| 155.03 Social Services - Agency Staff | | | | | | | | | | | | |
| 155.04 Social Services - Other - Nonlabor | | | | | | | | | | | | |
| 160.00 Activities | | | | | | | | | | | | |
| 160.01 Activities - Salaries and Wages | | | | | | | | | | | | |
| 160.02 Activities - Fringe Benefits | | | | | | | | | | | | |
| 160.03 Activities - Agency Staff | | | | | | | | | | | | |
| 160.04 Activities - Other - Nonlabor | | | | | | | | | | | | |
| 165.00 Administration | | | 913 | 26,435 | 3,089 | 263,541 | (51,310) | 2,725 | 5,554 | | | |
| 165.01 Administration - Salaries and Wages | | | | (10,944) | | | | | | | | |
| 165.02 Administration - Fringe Benefits | | | | (1,621) | | | | | | | | |
| 165.03 Administration - Medical Records - Salaries and Wages | | | | (1,241) | | | | | | | | |
| 165.04 Administration - Medical Records - Fringe Benefits | | | | (184) | | | | | | | | |
| 165.05 Administration - Medical Records - Agency Staff | | | | | | | | | | | | |
| 165.06 Administration - Medical Records - Other - Nonlabor | | | | (217) | | | | | | | | |
| 165.07 Administration - DHS Licensing Fees | | | | | | | | | | | | |
| 165.08 Administration - Liability Insurance | | | | | | | | | | | | |
| 165.09 Administration - Caregiver Training | | | | | | | | | | | | |
| 165.10 Administration - Quality Assurance Fees | | | | | | | | | | | | |
| 165.11 Administration - Other - Nonlabor | | | (913) | (12,228) | (3,089) | (263,541) | 51,310 | (2,725) | (5,554) | | | |
| 170.00 Inservice Education - Nursing | | | | | | | | | | | | |
| 170.01 Inservice Education - Nursing - Salaries and Wages | | | | | | | | | | | | |
| 170.02 Inservice Education - Nursing - Fringe Benefits | | | | | | | | | | | | |
| 170.03 Inservice Education - Nursing - Agency Staff | | | | | | | | | | | | |
| 170.04 Inservice Education - Nursing - Other - Nonlabor | | | | | | | | | | | | |
| 175.00 Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

**Provider Name:** BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Provider No.:** ZZT18152G

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**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | | TOTAL ADJ (Page 1) | AUDIT ADJ 19 | AUDIT ADJ 20 | AUDIT ADJ 21 | AUDIT ADJ 22 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 5.00 | Plant Operations and Maintenance | 0 | | | | | | | | | |
| 5.01 | Plant Operations and Maintenance - Salaries and Wages | 0 | | | | | | | | | |
| 5.02 | Plant Operations and Maintenance - Fringe Benefits | 0 | | | | | | | | | |
| 5.03 | Plant Operations and Maintenance - Agency Staff | 0 | | | | | | | | | |
| 5.04 | Plant Operations and Maintenance - Other - Nonlabor | 0 | | | | | | | | | |
| 10.00 | Housekeeping | 0 | | | | | | | | | |
| 10.01 | Housekeeping - Salaries and Wages | 0 | | | | | | | | | |
| 10.02 | Housekeeping - Fringe Benefits | 0 | | | | | | | | | |
| 10.03 | Housekeeping - Agency Staff | 0 | | | | | | | | | |
| 10.04 | Housekeeping - Other - Nonlabor | 0 | | | | | | | | | |
| 15.00 | Depreciation: Bldgs and Improvements | 0 | | | | | | | | | |
| 20.00 | Depreciation: Leasehold Improvements | 0 | | | | | | | | | |
| 25.00 | Depreciation: Equipment | 0 | | | | | | | | | |
| 30.00 | Depreciation and Amortization - Other | 0 | | | | | | | | | |
| 35.00 | Leases and Rentals | 0 | | | | | | | | | |
| 40.00 | Property Taxes | 0 | | | | | | | | | |
| 45.00 | Property Insurance | 0 | | | | | | | | | |
| 50.00 | Interest-Property, Plant, and Equipment | 0 | | | | | | | | | |
| 55.00 | Interest-Other | 0 | | | | | | | | | |
| 60.00 | Laundry and Linen | 0 | | | | | | | | | |
| 60.01 | Laundry and Linen - Salaries and Wages | 0 | | | | | | | | | |
| 60.02 | Laundry and Linen - Fringe Benefits | 0 | | | | | | | | | |
| 60.03 | Laundry and Linen - Agency Staff | 0 | | | | | | | | | |
| 60.04 | Laundry and Linen - Other - Nonlabor | 0 | | | | | | | | | |
| 65.00 | Dietary | 0 | | | | | | | | | |
| 65.01 | Dietary - Salaries and Wages | 0 | | | | | | | | | |
| 65.02 | Dietary - Fringe Benefits | 0 | | | | | | | | | |
| 65.03 | Dietary - Agency Staff | 0 | | | | | | | | | |
| 65.04 | Dietary - Other - Nonlabor | 0 | | | | | | | | | |
| 70.00 | Provision for Bad Debts | 0 | | | | | | | | | |
| 75.00 | Patient Supplies | 0 | | | | | | | | | |
| 75.01 | Patient Supplies - Salaries and Wages | 0 | | | | | | | | | |
| 75.02 | Patient Supplies - Fringe Benefits | 0 | | | | | | | | | |
| 75.03 | Patient Supplies - Agency Staff | 0 | | | | | | | | | |
| 75.04 | Patient Supplies - Other - Nonlabor | 0 | | | | | | | | | |
| 77.00 | Specialized Support Surfaces | 0 | | | | | | | | | |
| 80.00 | Physical Therapy | 0 | | | | | | | | | |
| 80.01 | Physical Therapy - Salaries and Wages | 0 | | | | | | | | | |
| 80.02 | Physical Therapy - Fringe Benefits | 0 | | | | | | | | | |
| 80.03 | Physical Therapy - Agency Staff | 0 | | | | | | | | | |
| 80.04 | Physical Therapy - Other - Nonlabor | 0 | | | | | | | | | |
| 81.00 | Respiratory Therapy | 0 | | | | | | | | | |
| 81.01 | Respiratory Therapy - Salaries and Wages | 0 | | | | | | | | | |
| 81.02 | Respiratory Therapy - Fringe Benefits | 0 | | | | | | | | | |
| 81.03 | Respiratory Therapy - Agency Staff | 0 | | | | | | | | | |
| 81.04 | Respiratory Therapy - Other - Nonlabor | 0 | | | | | | | | | |
| 82.00 | Occupational Therapy | 0 | | | | | | | | | |
| 82.01 | Occupational Therapy - Salaries and Wages | 0 | | | | | | | | | |

**Provider Name:** BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Provider No.:** ZZT18152G

**OSHPD Facility Number:** 206361150

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| | | TOTAL ADJ (Page 1) | AUDIT ADJ 19 | AUDIT ADJ 20 | AUDIT ADJ 21 | AUDIT ADJ 22 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 82.02 | Occupational Therapy - Fringe Benefits | 0 | | | | | | | | | |
| 82.03 | Occupational Therapy - Agency Staff | 0 | | | | | | | | | |
| 82.04 | Occupational Therapy - Other - Nonlabor | 0 | | | | | | | | | |
| 83.00 | Speech Pathology | 0 | | | | | | | | | |
| 83.01 | Speech Pathology - Salaries and Wages | 0 | | | | | | | | | |
| 83.02 | Speech Pathology - Fringe Benefits | 0 | | | | | | | | | |
| 83.03 | Speech Pathology - Agency Staff | 0 | | | | | | | | | |
| 83.04 | Speech Pathology - Other - Nonlabor | 0 | | | | | | | | | |
| 85.00 | Pharmacy | 0 | | | | | | | | | |
| 85.01 | Pharmacy - Salaries and Wages | 0 | | | | | | | | | |
| 85.02 | Pharmacy - Fringe Benefits | 0 | | | | | | | | | |
| 85.03 | Pharmacy - Agency Staff | 0 | | | | | | | | | |
| 85.04 | Pharmacy - Other - Nonlabor | 0 | | | | | | | | | |
| 90.00 | Laboratory | 0 | | | | | | | | | |
| 90.01 | Laboratory - Salaries and Wages | 0 | | | | | | | | | |
| 90.02 | Laboratory - Fringe Benefits | 0 | | | | | | | | | |
| 90.03 | Laboratory - Agency Staff | 0 | | | | | | | | | |
| 90.04 | Laboratory - Other - Nonlabor | 0 | | | | | | | | | |
| 95.00 | Home Health Services | 0 | | | | | | | | | |
| 95.01 | Home Health Services - Salaries and Wages | 0 | | | | | | | | | |
| 95.02 | Home Health Services - Fringe Benefits | 0 | | | | | | | | | |
| 95.03 | Home Health Services - Agency Staff | 0 | | | | | | | | | |
| 95.04 | Home Health Services - Other - Nonlabor | 0 | | | | | | | | | |
| 100.00 | Other Ancillary Services | 0 | | | | | | | | | |
| 100.01 | Other Ancillary Services - Salaries and Wages | 0 | | | | | | | | | |
| 100.02 | Other Ancillary Services - Fringe Benefits | 0 | | | | | | | | | |
| 100.03 | Other Ancillary Services - Agency Staff | 0 | | | | | | | | | |
| 100.04 | Other Ancillary Services - Other - Nonlabor | 0 | | | | | | | | | |
| 100.06 | Subacute Ancillary Services | 0 | | | | | | | | | |
| 100.07 | Subacute Ancillary Services - Salaries and Wages | 0 | | | | | | | | | |
| 100.08 | Subacute Ancillary Services - Fringe Benefits | 0 | | | | | | | | | |
| 100.09 | Subacute Ancillary Services - Agency Staff | 0 | | | | | | | | | |
| 100.10 | Subacute Ancillary Services - Other - Nonlabor | 0 | | | | | | | | | |
| 100.12 | Subacute Pediatrics Ancillary Services | 0 | | | | | | | | | |
| 105.00 | Skilled Nursing Care | 0 | | | | | | | | | |
| 105.01 | Skilled Nursing Care - Salaries and Wages | 0 | | | | | | | | | |
| 105.02 | Skilled Nursing Care - Fringe Benefits | 0 | | | | | | | | | |
| 105.03 | Skilled Nursing Care - Agency Staff | 0 | | | | | | | | | |
| 105.04 | Skilled Nursing Care - Other - Nonlabor | 0 | | | | | | | | | |
| 110.00 | Intermediate Care | 0 | | | | | | | | | |
| 115.00 | Mentally Disordered | 0 | | | | | | | | | |
| 120.00 | Developmentally Disabled | 0 | | | | | | | | | |
| 125.00 | Subacute Care | 0 | | | | | | | | | |
| 125.01 | Subacute Care - Salaries and Wages | 0 | | | | | | | | | |
| 125.02 | Subacute Care - Fringe Benefits | 0 | | | | | | | | | |
| 125.03 | Subacute Care - Agency Staff | 0 | | | | | | | | | |
| 125.04 | Subacute Care - Other - Nonlabor | 0 | | | | | | | | | |
| 126.00 | Subacute Care - Pediatrics | 0 | | | | | | | | | |

**Provider Name:** BRASWELL'S COMMUNITY CONVALESCENT CENTER

**Provider No.:** ZZT18152G

**OSHPD Facility Number:** 206361150

**Fiscal Period:** JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

| | | TOTAL ADJ (Page 1) | AUDIT ADJ 19 | AUDIT ADJ 20 | AUDIT ADJ 21 | AUDIT ADJ 22 | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ | AUDIT ADJ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 130.00 | Hospice Inpatient Care | 0 | | | | | | | | | |
| 135.00 | Other Routine Services | 0 | | | | | | | | | |
| 136.00 | Residential Care | 0 | | | | | | | | | |
| 140.00 | Beauty and Barber | 0 | | | | | | | | | |
| 145.00 | Other Nonreimbursable | 0 | | | | | | | | | |
| 155.00 | Social Services | 0 | | | | | | | | | |
| 155.01 | Social Services - Salaries and Wages | 0 | | | | | | | | | |
| 155.02 | Social Services - Fringe Benefits | 0 | | | | | | | | | |
| 155.03 | Social Services - Agency Staff | 0 | | | | | | | | | |
| 155.04 | Social Services - Other - Nonlabor | 0 | | | | | | | | | |
| 160.00 | Activities | 0 | | | | | | | | | |
| 160.01 | Activities - Salaries and Wages | 0 | | | | | | | | | |
| 160.02 | Activities - Fringe Benefits | 0 | | | | | | | | | |
| 160.03 | Activities - Agency Staff | 0 | | | | | | | | | |
| 160.04 | Activities - Other - Nonlabor | 0 | | | | | | | | | |
| 165.00 | Administration | 0 | | | | | | | | | |
| 165.01 | Administration - Salaries and Wages | 0 | | | | | | | | | |
| 165.02 | Administration - Fringe Benefits | 0 | | | | | | | | | |
| 165.03 | Administration - Medical Records - Salaries and Wages | 0 | | | | | | | | | |
| 165.04 | Administration - Medical Records - Fringe Benefits | 0 | | | | | | | | | |
| 165.05 | Administration - Medical Records - Agency Staff | 0 | | | | | | | | | |
| 165.06 | Administration - Medical Records - Other - Nonlabor | 0 | | | | | | | | | |
| 165.07 | Administration - DHS Licensing Fees | 18,712 | 18,712 | | | | | | | | |
| 165.08 | Administration - Liability Insurance | (52,937) | | (24,546) | (28,391) | | | | | | |
| 165.09 | Administration - Caregiver Training | 0 | | | | | | | | | |
| 165.10 | Administration - Quality Assurance Fees | 0 | | | | | | | | | |
| 165.11 | Administration - Other - Nonlabor | 43,619 | (18,712) | 24,546 | | 37,785 | | | | | |
| 170.00 | Inservice Education - Nursing | 0 | | | | | | | | | |
| 170.01 | Inservice Education - Nursing - Salaries and Wages | 0 | | | | | | | | | |
| 170.02 | Inservice Education - Nursing - Fringe Benefits | 0 | | | | | | | | | |
| 170.03 | Inservice Education - Nursing - Agency Staff | 0 | | | | | | | | | |
| 170.04 | Inservice Education - Nursing - Other - Nonlabor | 0 | | | | | | | | | |
| 175.00 | Total | $9,394 (To Sch 8) | 0 | 0 | (28,391) | 37,785 | 0 | 0 | 0 | 0 | 0 |

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| BRASWELL'S COMMUNITY CONVALESCENT CENTER | JANUARY 1, 2007 THROUGH DECEMBER 31, 2007 | ZZT18152G | 26 |

| Report References | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch | Line | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | RECONCILIATION OF THE PROVIDER'S RECORDS TO THE AUDIT REPORT | | | |
| 1 | 10.1(4) | 5 | 14 | 8A-1 | 5.00 | Plant Operations and Maintenance | $231,912 | ($233,486) | ($1,574) * |
| | Not Reported | | | 8A-1 | 5.01 | Plant Operations and Maintenance - Salaries and Wages | 0 | 46,321 | 46,321 |
| | Not Reported | | | 8A-1 | 5.02 | Plant Operations and Maintenance - Fringe Benefits | 0 | 12,596 | 12,596 |
| | Not Reported | | | 8A-1 | 5.04 | Plant Operations and Maintenance - Other - Nonlabor | 0 | 174,569 | 174,569 * |
| 2 | 10.1(4) | 10 | 14 | 8A-1 | 10.00 | Housekeeping | $117,083 | ($117,083) | $0 |
| | Not Reported | | | 8A-1 | 10.01 | Housekeeping - Salaries and Wages | 0 | 84,384 | 84,384 |
| | Not Reported | | | 8A-1 | 10.02 | Housekeeping - Fringe Benefits | 0 | 19,571 | 19,571 |
| | Not Reported | | | 8A-1 | 10.04 | Housekeeping - Other - Nonlabor | 0 | 13,128 | 13,128 |
| 3 | 10.1(4) | 60 | 14 | 8A-1 | 60.00 | Laundry and Linen | $90,616 | ($91,416) | ($800) * |
| | Not Reported | | | 8A-1 | 60.01 | Laundry and Linen - Salaries and Wages | 0 | 64,067 | 64,067 |
| | Not Reported | | | 8A-1 | 60.02 | Laundry and Linen - Fringe Benefits | 0 | 14,519 | 14,519 |
| | Not Reported | | | 8A-1 | 60.04 | Laundry and Linen - Other - Nonlabor | 0 | 12,830 | 12,830 * |
| 4 | 10.1(4) | 65 | 14 | 8A-1 | 65.00 | Dietary | $318,394 | ($318,394) | $0 |
| | Not Reported | | | 8A-1 | 65.01 | Dietary - Salaries and Wages | 0 | 136,459 | 136,459 |
| | Not Reported | | | 8A-1 | 65.02 | Dietary - Fringe Benefits | 0 | 31,244 | 31,244 |
| | Not Reported | | | 8A-1 | 65.04 | Dietary - Other - Nonlabor | 0 | 150,691 | 150,691 |
| 5 | 10.1(4) | 105 | 14 | 8A-1 | 105.00 | Skilled Nursing Care | $1,744,992 | ($1,744,992) | $0 |
| | Not Reported | | | 8A-1 | 105.01 | Skilled Nursing Care - Salaries and Wages | 0 | 1,396,322 | 1,396,322 |
| | Not Reported | | | 8A-1 | 105.02 | Skilled Nursing Care - Fringe Benefits | 0 | 277,395 | 277,395 |
| | Not Reported | | | 8A-1 | 105.04 | Skilled Nursing Care - Other - Nonlabor | 0 | 71,275 | 71,275 |
| 6 | 10.1(4) | 155 | 14 | 8A-1 | 155.00 | Social Services | $53,178 | ($53,178) | $0 |
| | Not Reported | | | 8A-1 | 155.01 | Social Services - Salaries and Wages | 0 | 32,706 | 32,706 |
| | Not Reported | | | 8A-1 | 155.02 | Social Services - Fringe Benefits | 0 | 7,655 | 7,655 |
| | Not Reported | | | 8A-1 | 155.04 | Social Services - Other - Nonlabor | 0 | 12,817 | 12,817 |

-Continued on next page-

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| BRASWELL'S COMMUNITY CONVALESCENT CENTER | JANUARY 1, 2007 THROUGH DECEMBER 31, 2007 | ZZT18152G | 26 |

| Report References | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch | Line | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | RECONCILIATION OF THE PROVIDER'S RECORDS TO THE AUDIT REPORT | | | |
| -Continued from previous page- | | | | | | | | | |
| 7 | 10.1(4) | 160 | 14 | 8A-1 | 160.00 | Activities | $74,565 | ($74,565) | $0 |
| | Not Reported | | | 8A-1 | 160.01 | Activities - Salaries and Wages | 0 | 54,395 | 54,395 |
| | Not Reported | | | 8A-1 | 160.02 | Activities - Fringe Benefits | 0 | 12,072 | 12,072 |
| | Not Reported | | | 8A-1 | 160.04 | Activities - Other - Nonlabor | 0 | 8,098 | 8,098 |
| 8 | 10.1(4) | 165 | 14 | 8A-1 | 165.00 | Administration | $925,935 | ($1,176,882) | ($250,947) * |
| | Not Reported | | | 8A-1 | 165.01 | Administration - Salaries and Wages | 0 | 340,092 | 340,092 * |
| | Not Reported | | | 8A-1 | 165.02 | Administration - Fringe Benefits | 0 | 50,374 | 50,374 * |
| | Not Reported | | | 8A-1 | 165.03 | Administration - Medical Records - Salaries and Wages | 0 | 38,567 | 38,567 * |
| | Not Reported | | | 8A-1 | 165.04 | Administration - Medical Records - Fringe Benefits | 0 | 5,713 | 5,713 * |
| | Not Reported | | | 8A-1 | 165.06 | Administration - Medical Records - Other - Nonlabor | 0 | 6,748 | 6,748 * |
| | Not Reported | | | 8A-1 | 165.08 | Administration - Liability Insurance | 0 | 136,807 | 136,807 * |
| | Not Reported | | | 8A-1 | 165.10 | Administration - Quality Assurance Fees | 0 | 218,601 | 218,601 |
| | Not Reported | | | 8A-1 | 165.11 | Administration - Other - Nonlabor | 0 | 379,980 | 379,980 * |
| 9 | 10.1(4) | 170 | 14 | 8A-1 | 170.00 | Inservice Education - Nursing | $56,021 | ($56,021) | $0 |
| | Not Reported | | | 8A-1 | 170.01 | Inservice Education - Nursing - Salaries and Wages | 0 | 38,249 | 38,249 |
| | Not Reported | | | 8A-1 | 170.02 | Inservice Education - Nursing - Fringe Benefits | 0 | 7,272 | 7,272 |
| | Not Reported | | | 8A-1 | 170.04 | Inservice Education - Nursing - Other - Nonlabor | 0 | 10,500 | 10,500 |

To reconcile reported expenses to agree with the audit report format.
42 CFR 413.20 and 413.24
CMS Pub. 15-1, Sections 2300 and 2304

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| BRASWELL'S COMMUNITY CONVALESCENT CENTER | JANUARY 1, 2007 THROUGH DECEMBER 31, 2007 | ZZT18152G | 26 |

RECONCILIATION OF THE PROVIDER'S ADJUSTMENTS TO THE AUDIT REPORT

| Adj. No. | Report References: Cost Report: MC530 Page or Exhibit | Cost Report: Line | Cost Report: Col. | Audit Report: Sch | Audit Report: Line | Explanation of Audit Adjustments | | As Reported | Increase (Decrease) | As Adjusted | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 10 | 10.1(4) | 5 | 14 | 8A-1 | 5.00 | Plant Operations and Maintenance | * | ($1,574) | $1,574 | $0 | |
| | Not Reported | | | 8A-1 | 5.04 | Plant Operations and Maintenance - Other - Nonlabor | * | 174,569 | (1,574) | 172,995 | |
| | | | | | | To reclassify the provider's revenue offset for proper cost determination.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304 | | | | | |
| 11 | 10.1(4) | 60 | 14 | 8A-1 | 60.00 | Laundry and Linen | * | ($800) | $800 | $0 | |
| | Not Reported | | | 8A-1 | 60.04 | Laundry and Linen - Other - Nonlabor | * | 12,830 | (800) | 12,030 | |
| | | | | | | To reclassify the provider's revenue offset for proper cost determination.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304 | | | | | |
| 12 | 10.1(4) | 165 | 14 | 8A-1 | 165.00 | Administration | * | ($250,947) | $913 | ($250,034) | * |
| | Not Reported | | | 8A-1 | 165.11 | Administration - Other - Nonlabor | * | 379,980 | (913) | 379,067 | * |
| | | | | | | To reclassify the provider's revenue offset for proper cost determination.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304 | | | | | |
| 13 | 10.1(4) | 165 | 14 | 8A-1 | 165.00 | Administration | * | ($250,034) | $26,435 | ($223,599) | * |
| | Not Reported | | | 8A-1 | 165.01 | Administration - Salaries and Wages | * | 340,092 | (10,944) | 329,148 | |
| | Not Reported | | | 8A-1 | 165.02 | Administration - Fringe Benefits | * | 50,374 | (1,621) | 48,753 | |
| | Not Reported | | | 8A-1 | 165.03 | Administration - Medical Records - Salaries and Wages | * | 38,567 | (1,241) | 37,326 | |
| | Not Reported | | | 8A-1 | 165.04 | Administration - Medical Records - Fringe Benefits | * | 5,713 | (184) | 5,529 | |
| | Not Reported | | | 8A-1 | 165.06 | Administration - Medical Records - Other - Nonlabor | * | 6,748 | (217) | 6,531 | |
| | Not Reported | | | 8A-1 | 165.11 | Administration - Other - Nonlabor | * | 379,067 | (12,228) | 366,839 | * |
| | | | | | | To reclassify the provider's revenue offset for proper cost determination.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304 | | | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| BRASWELL'S COMMUNITY CONVALESCENT CENTER | JANUARY 1, 2007 THROUGH DECEMBER 31, 2007 | ZZT18152G | 26 |

RECONCILIATION OF THE PROVIDER'S ADJUSTMENTS TO THE AUDIT REPORT

| Report References: Cost Report | | | | Audit Report | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch | Line | Explanation of Audit Adjustments | | As Reported | Increase (Decrease) | As Adjusted |
| 14 | 10.1(4) | 165 | 14 | 8A-1 | 165.00 | Administration | * | ($223,599) | $3,089 | ($220,510) * |
| | Not Reported | | | 8A-1 | 165.11 | Administration - Other - Nonlabor | * | 366,839 | (3,089) | 363,750 * |
| | | | | | | To reclassify the provider's adjustment for proper cost determination. | | | | |
| | | | | | | 42 CFR 413.20 and 413.24 | | | | |
| | | | | | | CMS Pub. 15-1, Sections 2300 and 2304 | | | | |
| 15 | 10.1(4) | 165 | 14 | 8A-1 | 165.00 | Administration | * | ($220,510) | $263,541 | $43,031 * |
| | Not Reported | | | 8A-1 | 165.11 | Administration - Other - Nonlabor | * | 363,750 | (263,541) | 100,209 * |
| | | | | | | To reclassify the provider's adjustment for proper cost determination. | | | | |
| | | | | | | 42 CFR 413.20 and 413.24 | | | | |
| | | | | | | CMS Pub. 15-1, Sections 2300 and 2304 | | | | |
| 16 | 10.1(4) | 165 | 14 | 8A-1 | 165.00 | Administration | * | $43,031 | ($51,310) | ($8,279) * |
| | Not Reported | | | 8A-1 | 165.11 | Administration - Other - Nonlabor | * | 100,209 | 51,310 | 151,519 * |
| | | | | | | To reclassify the provider's adjustment for proper cost determination. | | | | |
| | | | | | | 42 CFR 413.20 and 413.24 | | | | |
| | | | | | | CMS Pub. 15-1, Sections 2300 and 2304 | | | | |
| 17 | 10.1(4) | 165 | 14 | 8A-1 | 165.00 | Administration | * | ($8,279) | $2,725 | ($5,554) * |
| | Not Reported | | | 8A-1 | 165.11 | Administration - Other - Nonlabor | * | 151,519 | (2,725) | 148,794 * |
| | | | | | | To reclassify the provider's adjustment for proper cost determination. | | | | |
| | | | | | | 42 CFR 413.20 and 413.24 | | | | |
| | | | | | | CMS Pub. 15-1, Sections 2300 and 2304 | | | | |
| 18 | 10.1(4) | 165 | 14 | 8A-1 | 165.00 | Administration | * | ($5,554) | $5,554 | $0 |
| | Not Reported | | | 8A-1 | 165.11 | Administration - Other - Nonlabor | * | 148,794 | (5,554) | 143,240 * |
| | | | | | | To reclassify the provider's adjustment for proper cost determination. | | | | |
| | | | | | | 42 CFR 413.20 and 413.24 | | | | |
| | | | | | | CMS Pub. 15-1, Sections 2300 and 2304 | | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| BRASWELL'S COMMUNITY CONVALESCENT CENTER | JANUARY 1, 2007 THROUGH DECEMBER 31, 2007 | ZZT18152G | 26 |

| Report References | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch | Line | Explanation of Audit Adjustments | | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | RECLASSIFICATIONS OF REPORTED COSTS | | | | |
| 19 | Not Reported | | | 8A-2 | 165.07 | Administration - DHS Licensing Fees | | $0 | $18,712 | $18,712 |
| | Not Reported | | | 8A-2 | 165.11 | Administration - Other - Nonlabor | * | 143,240 | (18,712) | 124,528 * |
| | | | | | | To reclassify DHS license fees to the appropriate cost center. | | | | |
| | | | | | | 42 CFR 413.20 and 413.24 | | | | |
| | | | | | | CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 | | | | |
| 20 | Not Reported | | | 8A-2 | 165.08 | Administration - Liability Insurance | * | $136,807 | ($24,546) | $112,261 * |
| | Not Reported | | | 8A-2 | 165.11 | Administration - Other - Nonlabor | * | 124,528 | 24,546 | 149,074 * |
| | | | | | | To reclassify other insurance and finance charges to the appropriate cost center. | | | | |
| | | | | | | 42 CFR 413.20 and 413.24 | | | | |
| | | | | | | CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304 | | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| BRASWELL'S COMMUNITY CONVALESCENT CENTER | JANUARY 1, 2007 THROUGH DECEMBER 31, 2007 | ZZT18152G | 26 |

| Report References | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch | Line | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | ADJUSTMENTS TO REPORTED COSTS | | | |
| 21 | Not Reported | | | 8A-2 | 165.08 | Administration - Liability Insurance * | $112,261 | ($28,391) | $83,870 |
| | | | | | | To adjust liability insurance expense to agree with the insurance policy.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304 | | | |
| 22 | Not Reported | | | 8A-2 | 165.11 | Administration - Other - Nonlabor * | $149,074 | $37,785 | $186,859 |
| | | | | | | 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, 2007.<br>42 CFR 413.17 and 413.24<br>CMS Pub. 15-1, Sections 2150.2 and 2304 | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| BRASWELL'S COMMUNITY CONVALESCENT CENTER | JANUARY 1, 2007 THROUGH DECEMBER 31, 2007 | ZZT18152G | 26 |

| Report References | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch | Line | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | ADJUSTMENT TO REPORTED STATISTICS | | | |
| 23 | Not Reported | | | 7 | 60.00 | Laundry and Linen (Square Feet) | 0 | 550 | 550 |
| | Not Reported | | | 7 | 65.00 | Dietary | 0 | 825 | 825 |
| | 11.1 | 40 | 2 | 7 | 105.00 | Skilled Nursing Care | 9,797 | 3,819 | 13,616 |
| | 11.1 | 75 | 2 | 7 | 140.00 | Beauty and Barber | 0 | 179 | 179 |
| | Not Reported | | | 7 | 155.00 | Social Services | 0 | 550 | 550 |
| | Not Reported | | | 7 | 165.00 | Administration | 0 | 450 | 450 |
| | Not Reported | | | 7 | 165.00 | Medical Records | 0 | 225 | 225 |
| | Not Reported | | | 7 | 170.00 | Inservice Education - Nursing | 0 | 225 | 225 |
| | 11.1 | 85 | 2 | 7 | N/A | Total Statistics - Square Feet | 10,353 | 6,823 | 17,176 |
| | | | | | | To establish the correct square footage in order to properly allocate indirect costs. | | | |
| | | | | | | 42 CFR 413.20 and 413.24 | | | |
| | | | | | | CMS Pub. 15-1, Sections 2300, 2304, and 2306 | | | |

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| BRASWELL'S COMMUNITY CONVALESCENT CENTER | JANUARY 1, 2007 THROUGH DECEMBER 31, 2007 | ZZT18152G | 26 |

| Report References | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch | Line | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | ADJUSTMENT TO REPORTED PATIENT DAYS | | | |
| 24 | 11.1 | 105 | 1 | 1 | 12.00 | Total Days of Service - Skilled Nursing Care<br>To adjust total patient days to agree with the provider's patient census reports.<br>42 CFR 413.20, 413.24, and 413.50<br>CMS Pub. 15-1, Sections 2205, 2300, and 2304 | 27,371 | 268 | 27,639 |

| Provider Name | Fiscal Period | Provider Number | Adjustments |
|---|---|---|---|
| BRASWELL'S COMMUNITY CONVALESCENT CENTER | JANUARY 1, 2007 THROUGH DECEMBER 31, 2007 | ZZT18152G | 26 |

| Report References | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Cost Report | | | Audit Report | | | | | |
| Adj. No. | MC530 Page or Exhibit | Line | Col. | Sch | Line | Explanation of Audit Adjustments | As Reported | Increase (Decrease) | As Adjusted |
| | | | | | | ADJUSTMENTS TO OTHER MATTERS | | | |
| | Not Reported | | | 1 | 14.00 | Overpayments | $0 | | |
| 25 | | | | | | To recover outstanding Medi-Cal credit balances.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304<br>CCR, Title 22, Sections 50761 and 51458.1 | | $58,066 | |
| 26 | | | | | | To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed.<br>42 CFR 413.5 ad 413.20<br>CMS Pub. 15-1, Sections 2300 and 2409<br>CCR, Title 22, Sections 50788 and 51458.1 | | 8,690<br>$66,756 | $66,756 |