REPORT
ON THE
RATE SETTING AUDIT

BRASWELL'S YUCAIPA VALLEY CONVALESCENT
YUCAIPA, CALIFORNIA
PROVIDER NUMBER: ZZT05557G
NATIONAL PROVIDER IDENTIFIER: 1306817747

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

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

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

July 1, 2011

Administrator
Braswell's Yucaipa Valley Convalescent
35253 Avenue H
Yucaipa, CA 92399

BRASWELL'S YUCAIPA VALLEY CONVALESCENT
PROVIDER NUMBER ZZT05557G
NATIONAL PROVIDER IDENTIFIER (NPI) 1306817747
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 $10,731, which resulted from Medi-Cal overbillings 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. 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 YUCAIPA VALLEY CONVALESCENT

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZT05557G

NPI:
1306817747

OSHPD Facility No.:
206361383

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	$ 1,189,868	$ 67.32
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 394,598	$ 22.33
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 395,676	$ 22.39
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 914	$ 0.05
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 6,956	$ 0.39
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 14,755	$ 0.83
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 39,260	$ 2.22
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 149,165	$ 8.44
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 262,023	$ 14.82
11	Cost of Routine Service/Audited Total Costs	$ 2,481,450	$ 2,453,215	$ 138.80
12	Total Patient Days (Adj)	17,675	17,675	
13	Cost Per Patient Day (Cost Divided by Days)	$ 140.39	$ 138.80	
14	Overpayments (Adjs 18, 19)	$ 0	$ (10,731)	
15				
	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 CARE			
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	
	SUBACUTE CARE			
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	DPH 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	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Caregiver Training (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	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility No.: 206361383

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - 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	
	TRANSITIONAL 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	
	HOSPICE INPATIENT CARE			
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	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility No.: 206361383

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 49,440	$ 49,440			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	44,493		$ 44,493		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	10,997	0	0	10,997	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	91,978	0	0	91,978	
081	Respiratory Therapy	12,108	0	0	12,108	
082	Occupational Therapy	73,694	0	0	73,694	
083	Speech Pathology	11,827	0	0	11,827	
085	Pharmacy	80,340	0	0	80,340	
090	Laboratory	9,732	0	0	9,732	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	36,884	0	0	36,884	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,095,935	49,440	44,493	1,189,868	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatrics	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	4,120	0	0	4,120	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,521,548	$ 49,440	$ 44,493	$ 1,521,548	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BRASWELL'S YUCAIPA VALLEY CONVALESCENT	ZZT05557G	1306817747	206361383	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 37,176	$ 37,176											
010	Housekeeping	60,528	-	$ 60,528										
060	Laundry and Linen	53,884	1,115	1,816	$ 56,815									
065	Dietary	163,748	1,772	2,884	0	$ 168,404								
155	Social Services	N/A	853	1,389	0	0	$ 2,242							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	2,008	3,269	0	0	0	0		$ 5,277	$ 5,277			
166	Medical Records	34,560	459	748	0	0	0	0		35,767		$ 35,767		
170	Inservice Education - Nursing	53,222	0	0	0	0	0	0	$ 53,222					
	ANCILLARY SERVICES													
075	Patient Supplies		131	214	0	0	0	0	0	345	28	188	$ 561	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		787	1,282	0	0	0	0	0	2,069	227	1,539	3,835	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	28	190	218	
082	Occupational Therapy		0	0	0	0	0	0	0	0	171	1,158	1,329	
083	Speech Pathology		0	0	0	0	0	0	0	0	27	186	213	
085	Pharmacy		0	0	0	0	0	0	0	0	186	1,262	1,449	
090	Laboratory		0	0	0	0	0	0	0	0	23	153	175	
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services		0	0	0	0	0	0	0	0	86	580	665	
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		30,050	48,927	56,815	168,404	2,242	0	53,222	359,660	4,492	30,446	394,598	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	0	0	0	0	0	0	0	10	65	74	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 403,118	$ 37,176	$ 60,528	$ 56,815	$ 168,404	$ 2,242	$ -	$ 53,222	$ 362,074	$ 5,277	$ 35,767	$ 403,118	

* (To Schedule 1)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BRASWELL'S YUCAIPA VALLEY CONVALESCENT	ZZT05557G	1306817747	206361383	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 167,127	$ 167,127											
010	Housekeeping	8,797	0	$ 8,797										
060	Laundry and Linen	16,932	5,014	264	$ 22,210									
065	Dietary	104,889	7,964	419	0	$ 113,272								
155	Social Services	18,223	3,835	202	0	0	$ 22,259							
160	Activities	5,857	0	0	0	0	0	$ 5,857						
165	Administration	N/A	9,026	475	0	0	0	0		$ 9,501	$ 9,501			
166	Medical Records	5,915	2,065	109	0	0	0	0		8,088		$ 8,088		
170	Inservice Education - Nursing	2,485	0	0	0	0	0	0	$ 2,485					
	ANCILLARY SERVICES													
075	Patient Supplies	0	590	31	0	0	0	0	0	621	50	43	$ 714	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	0	3,540	186	0	0	0	0	0	3,726	409	348	4,483	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	51	43	94	
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	308	262	569	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	49	42	91	
085	Pharmacy	0	0	0	0	0	0	0	0	0	335	285	621	
090	Laboratory	0	0	0	0	0	0	0	0	0	41	35	75	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	154	131	285	
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	72,415	135,094	7,111	22,210	113,272	22,259	5,857	2,485	380,704	8,088	6,885	395,676	*
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber		0	0	0	0	0	0	0	0	17	15	32	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 402,640	$ 167,127	$ 8,797	$ 22,210	$ 113,272	$ 22,259	$ 5,857	$ 2,485	$ 385,051	$ 9,501	$ 8,088	$ 402,640	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility Number: 206361383

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)	$ 947	12%							
	Property Tax (line 40)	7,205	88%	$ 8,152						
005	Plant Operations and Maintenance			0	$ -					
010	Housekeeping			0	0	$ -				
060	Laundry and Linen			245	0	0	$ 245			
065	Dietary			388	0	0	0	$ 388		
155	Social Services			187	0	0	0	0	$ 187	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			440	0	0	0	0	0	0
166	Medical Records			101	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			29	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			173	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			6,590	0	0	245	388	187	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 8,152	100%	$ 8,152	$ -	$ -	$ 245	$ 388	$ 187	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility Number: 206361383

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 12% Of Total	Property Tax 88% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 947	12%								
	Property Tax (line 40)	7,205	88%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 440	$ 440					
166	Medical Records				101		$ 101				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	29	2	1	$ 32	$ 4	$ 28	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	173	19	4	196	23	173	
081	Respiratory Therapy			0	0	2	1	3	0	3	
082	Occupational Therapy			0	0	14	3	18	2	15	
083	Speech Pathology			0	0	2	1	3	0	2	
085	Pharmacy			0	0	16	4	19	2	17	
090	Laboratory			0	0	2	0	2	0	2	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	7	2	9	1	8	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	7,410	375	86	7,870	914	6,956	*
110	Intermediate Care			0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0	
140	Beauty and Barber			0	0	1	0	1	0	1	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 8,152	100%	$ -	$ 7,611	$ 440	$ 101	$ 8,152	$ 947	$ 7,205	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BRASWELL'S YUCAIPA VALLEY CONVALESCENT	ZZT05557G	1306817747	206361383	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 56% of Total	DPH License Fees 3% of Total	Liability Insurance 8% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 5,402													
055	Interest-Other	600													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	301,815													
	Total Costs Allocable as Administration	307,817	56%												
167	DPH Licensing Fees	17,334	3%												
168	Liability Insurance	46,121	8%												
169	Quality Assurance Fees	175,235	32%												
174	Caregiver Training	0	0%												
	Total	546,507	100%						$ 546,507						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 10,997	$ 345	$ 621	$ 29	$ 11,992	2,879	$ 1,622	$ 91	$ 243	$ 923	$ -	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			91,978	2,069	3,726	173	97,946	23,516	13,245	746	1,985	7,540	0	
081	Respiratory Therapy			12,108	0	0	0	12,108	2,907	1,637	92	245	932	0	
082	Occupational Therapy			73,694	0	0	0	73,694	17,693	9,965	561	1,493	5,673	0	
083	Speech Pathology			11,827	0	0	0	11,827	2,840	1,599	90	240	910	0	
085	Pharmacy			80,340	0	0	0	80,340	19,289	10,864	612	1,628	6,185	0	
090	Laboratory			9,732	0	0	0	9,732	2,337	1,316	74	197	749	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			36,884	0	0	0	36,884	8,855	4,988	281	747	2,839	0	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			1,189,868	359,660	380,704	7,410	1,937,641	465,203	262,023	14,755	39,260	149,165	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			4,120	0	0	0	4,120	989	557	31	83	317	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 546,507		$ 1,521,548	$ 362,074	$ 385,051	$ 7,611	$ 2,276,284	$ 546,507						
	Total Administrative Costs							$ 546,507		$ 307,817	$ 17,334	$ 46,121	$ 175,235	$ -	
	Unit Cost Multiplier							0.24008737							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 41,044	$ 17,589	$ 440	$ 59,073							
	TOTAL FACILITY COSTS							$ 2,881,864							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BRASWELL'S YUCAIPA VALLEY CONVALESCENT	ZZT05557G	1306817747	206361383	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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)
		(Adjs 7,17)	(Adjs 7,17)	(Adjs S 7,17)	(Adj 8)	(Adj 9)					
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	425	425	425							
065	Dietary	675	675	675							
155	Social Services	325	325	325							
160	Activities										
165	Administration	765	765	765							
166	Medical Records	175	175	175							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	50	50	50						11,992	11,992
077	Specialized Support Surfaces									0	0
080	Physical Therapy	300	300	300						97,946	97,946
081	Respiratory Therapy									12,108	12,108
082	Occupational Therapy									73,694	73,694
083	Speech Pathology									11,827	11,827
085	Pharmacy									80,340	80,340
090	Laboratory									9,732	9,732
095	Home Health Services									0	0
100	Other Ancillary Services									36,884	36,884
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,450	11,450	11,450	97,850	52,155	1,168,350	1,168,350	1,168,350	1,937,641	1,937,641
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									4,120	4,120
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	14,165	14,165	14,165	97,850	52,155	1,168,350	1,168,350	1,168,350	2,276,284	2,276,284
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 49,440	$ 44,493			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.042316087	0.03808191			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 37,176	$ 60,528	$ 56,815	$ 168,404	$ 2,242	$ -	$ 53,222	$ 5,277	$ 35,767
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.62449700	4.27306742	0.58063837	3.22891105	0.00191870	0.00000000	0.04555313	0.00231809	0.01571292
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 167,127	$ 8,797	$ 22,210	$ 113,272	$ 22,259	$ 5,857	$ 2,485	$ 9,501	$ 8,088
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.79858807	0.62103777	0.22698356	2.17183870	0.01905198	0.00501305	0.00212693	0.00417391	0.00355335
	TOTAL CAPITAL COSTS - SCH. 5	$ 8,152	$ -	$ -	$ 245	$ 388	$ 187	$ -	$ -	$ 440	$ 101
	UNIT COST MULTIPLIER (CAPITAL COSTS)	0.57550300	0.00000000	0.00000000	0.00249963	0.00744827	0.00016009	0.00000000	0.00000000	0.00019341	0.00004424

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility Number: 206361383

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 28,452	$ 0	$ 28,452	(Sch 3)
005	.20-.39	Fringe Benefits	6200	8,724	0	8,724	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	167,127	0	167,127	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 204,303	$ 0	$ 204,303	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 47,885	$ 0	$ 47,885	(Sch 3)
010	.20-.39	Fringe Benefits	6300	12,643	0	12,643	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	8,797	0	8,797	(Sch 4)
010		Housekeeping - Total	6300	$ 69,325	$ 0	$ 69,325	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	0	0	0	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	264	683	947	(Sch 5)
040		Property Taxes	7300	7,205	0	7,205	(Sch 5)
045		Property Insurance	7400	5,402	0	5,402	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	600	0	600	(Sch 6)
057		Subtotal 005 - 055		$ 287,099	$ 683	$ 287,782	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 42,025	$ 0	$ 42,025	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,859	0	11,859	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	16,932	0	16,932	(Sch 4)
060		Laundry and Linen - Total	6400	$ 70,816	$ 0	$ 70,816	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 131,607	$ 0	$ 131,607	(Sch 3)
065	.20-.39	Fringe Benefits	6500	32,141	0	32,141	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	104,889	0	104,889	(Sch 4)
065		Dietary - Total	6500	$ 268,637	$ 0	$ 268,637	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	16,418	(5,421)	10,997	
075		Patient Supplies - Total	8100	$ 16,418	$ (5,421)	$ 10,997	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility Number: 206361383

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	91,978	0	91,978	
080		Physical Therapy - Total	8200	$ 91,978	$ 0	$ 91,978	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	12,108	0	12,108	
081		Respiratory Therapy - Total	8220	$ 12,108	$ 0	$ 12,108	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	73,694	0	73,694	
082		Occupational Therapy - Total	8250	$ 73,694	$ 0	$ 73,694	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	11,827	0	11,827	
083		Speech Pathology - Total	8280	$ 11,827	$ 0	$ 11,827	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	69,160	11,180	80,340	
085		Pharmacy - Total	8300	$ 69,160	$ 11,180	$ 80,340	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	9,732	0	9,732	
090		Laboratory - Total	8400	$ 9,732	$ 0	$ 9,732	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	34,059	2,825	36,884	
100		Other Ancillary Services - Total	8900	$ 34,059	$ 2,825	$ 36,884	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility Number: 206361383

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 318,976	$ 8,584	$ 327,560	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 886,247	$ 0	$ 886,247	(Sch 2)
105	.20-.39	Fringe Benefits	6110	209,688	0	209,688	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	76,386	(3,971)	72,415	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,172,321	$ (3,971)	$ 1,168,350	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	0	0	
110		Intermediate Care - Total	6120	$ 0	$ 0	$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	$ 0	$ 0	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	0	0	
120		Developmentally Disabled Care- Total	6140	$ 0	$ 0	$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility Number: 206361383

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	0	0	
128		Transitional Inpatient Care - Total	6170	$ 0	$ 0	$ 0	(Sch 2)
130		Hospice Inpatient Care					
130	.01-.19	Salaries and Wages	6180	$ 0	$ 0	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	0	0	
130		Hospice Inpatient Care - Total	6180	$ 0	$ 0	$ 0	(Sch 2)
135		Other Routine Services					
135	.01-.19	Salaries and Wages	6190	$ 0	$ 0	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	0	0	
135		Other Routine Services - Total	6190	$ 0	$ 0	$ 0	(Sch 2)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	4,120	0	4,120	
140		Beauty and Barber - Total	8900	$ 4,120	$ 0	$ 4,120	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 1,176,441	$ (3,971)	$ 1,172,470	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 38,847	$ 0	$ 38,847	(Sch 2)
155	.20-.39	Fringe Benefits	6600	10,593	0	10,593	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	18,223	0	18,223	(Sch 4)
155		Social Services - Total	6600	$ 67,663	$ 0	$ 67,663	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility Number: 206361383

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 35,622	$ 0	$ 35,622	(Sch 2)
160	.20-.39	Fringe Benefits	6700	8,871	0	8,871	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	5,857	0	5,857	(Sch 4)
160		Activities - Total	6700	$ 50,350	$ 0	$ 50,350	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 126,176	$ 0	$ 126,176	(Sch 6)
165	.20-.39	Fringe Benefits	6900	38,306	0	38,306	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	138,071	(738)	137,333	(Sch 6)
165		Administration - Total	6900	$ 302,553	$ (738)	$ 301,815	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 27,673	$ 0	$ 27,673	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	6,887	0	6,887	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	4,571	1,344	5,915	(Sch 4)
166		Medical Records - Total	6900	$ 39,131	$ 1,344	$ 40,475	
167		DPH Licensing Fees	6900	$ 17,334	$ 0	$ 17,334	(Sch 6)
168		Liability Insurance	6900	$ 62,443	$ (16,322)	$ 46,121	(Sch 6)
169		Quality Assurance Fees	6900	$ 175,235	$ 0	$ 175,235	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 42,420	$ 0	$ 42,420	(Sch 3)
170	.20-.39	Fringe Benefits	6800	10,802	0	10,802	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,485	0	2,485	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 55,707	$ 0	$ 55,707	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 770,416	$ (15,716)	$ 754,700	
200		**Total**		**$ 2,892,385**	**$ (10,420)**	**$ 2,881,965**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility Number: 206361383

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 28,452	$	$ 28,452
005	2	Fringe Benefits		8,724		8,724
005	3	Agency Staff				0
005	4	Other - Nonlabor	1	167,579	(452)	167,127
005	5	Plant Operations and Maintenance - Total		$ 204,755	$ (452)	$ 204,303
010		Housekeeping				
010	1	Salaries and Wages		$ 47,885	$	$ 47,885
010	2	Fringe Benefits		12,643		12,643
010	3	Agency Staff				0
010	4	Other - Nonlabor		8,797		8,797
010	5	Housekeeping - Total		$ 69,325	$ 0	$ 69,325
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements				0
025	4	Depreciation: Equipment				0
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals	2	198,264	(198,000)	264
040	4	Property Taxes		7,205		7,205
045	4	Property Insurance	3	6,081	(679)	5,402
050	4	Interest-Property, Plant, and Equipment				0
055	4	Interest-Other		600		600
		Subtotal 005 - 055		486,230	(199,131)	287,099
060		Laundry and Linen				
060	1	Salaries and Wages		$ 42,025	$	$ 42,025
060	2	Fringe Benefits		11,859		11,859
060	3	Agency Staff				0
060	4	Other - Nonlabor	4	16,957	(25)	16,932
060	5	Laundry and Linen - Total		$ 70,841	$ (25)	$ 70,816
065		Dietary				
065	1	Salaries and Wages		$ 131,607	$	$ 131,607
065	2	Fringe Benefits		32,141		32,141
065	3	Agency Staff				0
065	4	Other - Nonlabor		104,889		104,889
065	5	Dietary - Total		$ 268,637	$ 0	$ 268,637
070	4	Provision for Bad Debts	5	$ 21,175	$ (21,175)	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		16,418		16,418
075	5	Patient Supplies - Total		$ 16,418	$ 0	$ 16,418
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility Number: 206361383

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		91,978		91,978
080	5	Physical Therapy - Total		$ 91,978	$ 0	$ 91,978
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor		12,108		12,108
081	5	Respiratory Therapy - Total		$ 12,108	$ 0	$ 12,108
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		73,694		73,694
082	5	Occupational Therapy - Total		$ 73,694	$ 0	$ 73,694
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		11,827		11,827
083	5	Speech Pathology - Total		$ 11,827	$ 0	$ 11,827
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		69,160		69,160
085	5	Pharmacy - Total		$ 69,160	$ 0	$ 69,160
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		9,732		9,732
090	5	Laboratory - Total		$ 9,732	$ 0	$ 9,732
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		34,059		34,059
100	5	Other Ancillary Services - Total		$ 34,059	$ 0	$ 34,059

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility Number: 206361383

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 318,976	$ 0	$ 318,976
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 886,247	$	$ 886,247
105	2	Fringe Benefits		209,688		209,688
105	3	Agency Staff				0
105	4	Other - Nonlabor		76,386		76,386
105	5	Skilled Nursing Care - Total		$ 1,172,321	$ 0	$ 1,172,321
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility Number: 206361383

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		4,120		4,120
140	5	Beauty and Barber - Total		$ 4,120	$ 0	$ 4,120
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 1,176,441	$ 0	$ 1,176,441
155		Social Services				
155	1	Salaries and Wages		$ 38,847	$	$ 38,847
155	2	Fringe Benefits		10,593		10,593
155	3	Agency Staff				0
155	4	Other - Nonlabor		18,223		18,223
155	5	Social Services - Total		$ 67,663	$ 0	$ 67,663
160		Activities				
160	1	Salaries and Wages		$ 35,622	$	$ 35,622
160	2	Fringe Benefits		8,871		8,871
160	3	Agency Staff				0
160	4	Other - Nonlabor		5,857		5,857
160	5	Activities - Total		$ 50,350	$ 0	$ 50,350

STATE OF CALIFORNIA SCHEDULE 8A-1

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: BRASWELL'S YUCAIPA VALLEY CONVALESCENT

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZT05557G

NPI: 1306817747

OSHPD Facility Number: 206361383

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 126,176	$	$ 126,176
165	2	Fringe Benefits		38,306		38,306
165	3	Agency Staff				0
165	4	Other - Nonlabor	6	293,201	(155,130)	138,071
165	5	Administration - Total		$ 457,683	$ (155,130)	$ 302,553
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 27,673	$	$ 27,673
166	2	Medical Records - Fringe Benefits		6,887		6,887
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		4,571		4,571
166	5	Medical Records - Total		$ 39,131	$ 0	$ 39,131
167	4	DPH Licensing Fees ***		$ 17,334	$	$ 17,334
168	4	Liability Insurance ***		$ 62,443	$	$ 62,443
169	4	Quality Assurance Fees ***		$ 175,235	$	$ 175,235
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 42,420	$	$ 42,420
170	2	Fringe Benefits		10,802		10,802
170	3	Agency Staff				0
170	4	Other - Nonlabor		2,485		2,485
170	5	Inservice Education - Nursing - Total		$ 55,707	$ 0	$ 55,707
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 925,546	$ (155,130)	$ 770,416
200		**Total**		**$ 3,267,846**	**$ $ (375,461)**	**$ 2,892,385**

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

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BRASWELL'S YUCAIPA VALLEY CONVALESCENT	ZZT05557G	1306817747	206361383	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
005	3	Plant Operations and Maintenance - Agency Staff	0							
005	4	Plant Operations and Maintenance - Other - Nonlabor	0							
010	1	Housekeeping - Salaries and Wages	0							
010	2	Housekeeping - Fringe Benefits	0							
010	3	Housekeeping - Agency Staff	0							
010	4	Housekeeping - Other - Nonlabor	0							
015	4	Depreciation: Buildings and Improvements	0							
020	4	Depreciation: Leasehold Improvements	0							
025	4	Depreciation: Equipment	0							
030	4	Depreciation and Amortization - Other	0							
035	4	Leases and Rentals	683		683					
040	4	Property Taxes	0							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	0							
055	4	Interest-Other	0							
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
060	3	Laundry and Linen - Agency Staff	0							
060	4	Laundry and Linen - Other - Nonlabor	0							
065	1	Dietary - Salaries and Wages	0							
065	2	Dietary - Fringe Benefits	0							
065	3	Dietary - Agency Staff	0							
065	4	Dietary - Other - Nonlabor	0							
070	4	Provision for Bad Debts	0							
075	1	Patient Supplies - Salaries and Wages	0							
075	2	Patient Supplies - Fringe Benefits	0							
075	3	Patient Supplies - Agency Staff	0							
075	4	Patient Supplies - Other - Nonlabor	(5,421)	(5,421)						
077	1	Specialized Support Surfaces - Salaries and Wages	0							
077	2	Specialized Support Surfaces - Fringe Benefits	0							
077	3	Specialized Support Surfaces - Agency Staff	0							
077	4	Specialized Support Surfaces - Other - Nonlabor	0							
080	1	Physical Therapy - Salaries and Wages	0							
080	2	Physical Therapy - Fringe Benefits	0							
080	3	Physical Therapy - Agency Staff	0							
080	4	Physical Therapy - Other - Nonlabor	0							
081	1	Respiratory Therapy - Salaries and Wages	0							
081	2	Respiratory Therapy - Fringe Benefits	0							
081	3	Respiratory Therapy - Agency Staff	0							
081	4	Respiratory Therapy - Other - Nonlabor	0							
082	1	Occupational Therapy - Salaries and Wages	0							
082	2	Occupational Therapy - Fringe Benefits	0							
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BRASWELL'S YUCAIPA VALLEY CONVALESCENT	ZZT05557G	1306817747	206361383	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	11,180	11,180						
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	2,825	2,825						
101	1	Subacute Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	0							
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(3,971)	(8,584)		4,613				
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BRASWELL'S YUCAIPA VALLEY CONVALESCENT	ZZT05557G	1306817747	206361383	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16
128	1	Transitional Inpatient Care Salaries and Wages	0							
128	2	Transitional Inpatient Care Fringe Benefits	0							
128	3	Transitional Inpatient Care Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care -Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber Salaries and Wages	0							
140	2	Beauty and Barber Fringe Benefits	0							
140	3	Beauty and Barber Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	0							
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(738)	(1,344)	(683)	(4,613)	11,916	(2,814)	(3,200)	
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	1,344	1,344						
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	(16,322)				(11,916)			(4,406)
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	0							
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages	0							
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
BRASWELL'S YUCAIPA VALLEY CONVALESCENT	ZZT05557G	1306817747	206361383	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
180	4	Professional Liability - Deductible	0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
200		Total	($10,420)	0	0	0	0	0	(2,814)	(3,200)	(4,406)
			(To Sch 8)								

Provider Name	Fiscal Period	Provider Number	Adjustments
BRASWELL'S YUCAIPA VALLEY CONVALESCENT	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05557G	19

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
1	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	$167,579	($452)	$167,127
2	10.5	035	4	8A-1	035	4	Leases and Rentals	$198,264	($198,000)	$264 *
3	10.5	045	4	8A-1	045	4	Property Insurance	$6,081	($679)	$5,402
4	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	$16,957	($25)	$16,932
5	10.5	070	4	8A-1	070	4	Provision for Bad Debts	$21,175	($21,175)	$0
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	$293,201	($155,130)	$138,071 *

To reconcile the provider's reported costs on page 10.5 to provider's reported cost on page 10.1 column 14.
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 YUCAIPA VALLEY CONVALESCENT	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05557G	19

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENTS			
7	10.7	075	1, 2, 3	7	075		Patient Supplies (Square Feet)	0	50	50
	10.7	080	1, 2, 3	7	080		Physical Therapy	0	300	300
	10.7	105	1, 2, 3	7	105		Skilled Nursing Care	0	11,450	11,450
	10.7	175	1, 2, 3	7	N/A		Total Statistics - Square Fee	0	11,800	11,800 *
8	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	97,850	97,850
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	97,850	97,850
9	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	0	52,155	52,155
	10.7	175	5	7	N/A		Total Statistics - Meals Served	0	52,155	52,155

To reconcile provider's reported statistics on page 10.7 to provider's reported statistics on page 11(1).
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 YUCAIPA VALLEY CONVALESCENT	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05557G	19

Report References											
	Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATIONS OF REPORTED COSTS				
10	10.5	075	4	8A-2	075	4	Patient Supplies - Other - Nonlabor		$16,418	($5,421)	$10,997
	10.5	085	4	8A-2	085	4	Pharmacy - Other - Nonlabor		69,160	11,180	80,340
	10.5	100	4	8A-2	100	4	Other Ancillary Services - Other - Nonlabor		34,059	2,825	36,884
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor		76,386	(8,584)	67,802 *
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	138,071	(1,344)	136,727 *
	10.5	166	4	8A-2	166	4	Medical Records - Other - Nonlabor		4,571	1,344	5,915
							To reclassify the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
11	10.5	035	4	8A-2	035	4	Leases and Rentals	*	$264	$683	$947
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	136,727	(683)	136,044 *
							To reclassify capital related costs for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307, and 2806 CMS Pub. 15-2, Section 2408 W&I Code, Section 14126.023(d)				
12	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	$67,802	$4,613	$72,415
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	136,044	(4,613)	131,431 *
							To reclassify pharmacy consultant costs to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304				
13	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$131,431	$11,916	$143,347 *
	10.5	168	4	8A-2	168	4	Administration - Liability Insurance		62,443	(11,916)	50,527 *
							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 YUCAIPA VALLEY CONVALESCENT	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05557G	19

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor	*	$143,347		
14							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, 2009. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			($2,814)	
15							To eliminate utilization review expense due to the fact that the State performs its own utilization review. CMS Pub. 15-1, Section 2126 CCR, Title 22, Sections 50009.1 and 51159			(3,200) ($6,014)	$137,333
16	10.5	168	4	8A-2	168	4	Administration - Liability Insurance To adjust liability insurance expense to agree with the provider's supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	$50,527	($4,406)	$46,121

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
BRASWELL'S YUCAIPA VALLEY CONVALESCENT	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05557G	19

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED STATISTICS			
17	10.7	060	1, 2, 3	7	060		Laundry and Linen (Square Feet)	0	425	425
	10.7	065	1, 2, 3	7	065		Dietary	0	675	675
	10.7	155	1, 2, 3	7	155		Social Services	0	325	325
	10.7	165	1, 2, 3	7	165		Administration	0	765	765
	10.7	166	1, 2, 3	7	166		Medical Records	0	175	175
	10.7	175	1, 2, 3	7	N/A		Total Statistics - Square Feet *	11,800	2,365	14,165
							To adjust the correct square footage to agree with the prior year's audit report.			
							42 CFR 413.24 and 413.50			
							CMS Pub. 15-1, Sections 2304 and 2306			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
BRASWELL'S YUCAIPA VALLEY CONVALESCENT	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZT05557G	19

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS			
	Not Reported			1	14		Overpayments	$0		
18							To recover Medi-Cal over payments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1		$729	
19							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		10,002 $10,731	$10,731