

**REPORT  
ON THE  
RATE SETTING AUDIT**

**BRASWELL'S IVY RETREAT  
MENTONE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1750352191**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

**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 Bitá Mocanu**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

June 27, 2013

Administrator  
Braswell's Ivy Retreat  
2278 Nice Avenue  
Mentone, CA 92359

BRASWELL'S IVY RETREAT  
NATIONAL PROVIDER IDENTIFIER (NPI) 1750352191  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days, for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$22,561, which resulted from Medi-Cal 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 Fee-For-Service Rate Development Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

Administrator  
Page 3

If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief  
Audits Section—Rancho Cucamonga  
Financial Audits Branch

Certified

cc: Richard Thomas, CFO  
Braswell's Community Convalescent Center  
13542 Second Street  
Yucaipa, CA 92399

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:  
BRASWELL'S IVY RETREAT

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1750352191

OSHPD Facility No.:  
206361221

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 1,194,859	\$ 68.09
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 351,987	\$ 20.06
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 315,513	\$ 17.98
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 6,347	\$ 0.36
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 5,096	\$ 0.29
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 11,576	\$ 0.66
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 30,317	\$ 1.73
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 219,770	\$ 12.52
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 199,159	\$ 11.35
11	Cost of Routine Service/Audited Total Costs	\$ 2,350,579	\$ 2,334,623	\$ 133.05
12	Total Patient Days (Adj 15)	17,538	17,547	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 134.03	\$ 133.05	
14	Overpayments (Adjs 18, 19)	\$ 0	\$ (22,561)	
15	Medi-Cal Days (Adj 16)	12,246	12,243	
16	Medi-Cal Managed Care Days (Adj 17)		111	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00 *
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00 *
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00 *
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00 *
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00 *
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00 *
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00 *
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00 *
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00 *
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00 *
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00 *
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

## SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

**Provider Name:**  
BRASWELL'S IVY RETREAT

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1750352191

**OSHPD Facility No.:**  
206361221

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

\* (From Subacute Care Schedule 1)

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
BRASWELL'S IVY RETREAT

**Fiscal Period:**  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

**Provider NPI:**  
1750352191

**OSHPD Facility No.:**  
206361221

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 54,954	\$ 54,954		
160	Activities	39,041		\$ 39,041	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0 ***
077	Specialized Support Surfaces	N/A	0	0	0 ***
080	Physical Therapy	0	0	0	0 ***
081	Respiratory Therapy	0	0	0	0 ***
082	Occupational Therapy	0	0	0	0 ***
083	Speech Pathology	0	0	0	0 ***
085	Pharmacy	0	0	0	0 ***
090	Laboratory	0	0	0	0 ***
095	Home Health Services	0	0	0	0 ***
100	Other Ancillary Services	0	0	0	0 ***
101	Subacute Care Ancillary Services	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,100,864	54,954	39,041	1,194,859 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 **
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,194,859</b>	<b>\$ 54,954</b>	<b>\$ 39,041</b>	<b>\$ 1,194,859</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
BRASWELL'S IVY RETREAT

Provider NPI:  
1750352191

OSHPD Facility Number:  
206361221

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 40,108	\$ 40,108										
010	Housekeeping	45,996	-	\$ 45,996									
060	Laundry and Linen	43,391	1,117	1,281	\$ 45,789								
065	Dietary	187,944	2,279	2,613	0	\$ 192,836							
155	Social Services	N/A	1,043	1,196	0	0	\$ 2,238						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,713	1,964	0	0	0	0		\$ 3,677	\$ 3,677		
166	Medical Records	37,869	447	512	0	0	0	0		38,828		\$ 38,828	
170	Inservice Education - Nursing	44	0	0	0	0	0	0	\$ 44				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		0	0	0	0	0	0	0	0	23	242	\$ 265
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	0	0	0	0	0	0	0	87	920	1,007
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	0	0	0	0	0	0	0	33	353	386
083	Speech Pathology		0	0	0	0	0	0	0	0	5	48	53
085	Pharmacy		0	0	0	0	0	0	0	0	118	1,249	1,367
090	Laboratory		0	0	0	0	0	0	0	0	7	78	85
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	10	103	113
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		33,510	38,430	45,789	192,836	2,238	0	44	312,847	3,386	35,754	351,987
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	8	81	89
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 355,352</b>	<b>\$ 40,108</b>	<b>\$ 45,996</b>	<b>\$ 45,789</b>	<b>\$ 192,836</b>	<b>\$ 2,238</b>	<b>\$ -</b>	<b>\$ 44</b>	<b>\$ 312,847</b>	<b>\$ 3,677</b>	<b>\$ 38,828</b>	<b>\$ 355,352</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
BRASWELL'S IVY RETREAT

Provider NPI:  
1750352191

OSHPD Facility Number:  
206361221

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 98,692	\$ 98,692										
010	Housekeeping	11,364	0	\$ 11,364									
060	Laundry and Linen	24,829	2,749	316	\$ 27,894								
065	Dietary	117,914	5,607	646	0	\$ 124,167							
155	Social Services	1,515	2,565	295	0	0	\$ 4,376						
160	Activities	3,310	0	0	0	0	0	\$ 3,310					
165	Administration	N/A	4,214	485	0	0	0	0		\$ 4,700	\$ 4,700		
166	Medical Records	3,312	1,099	127	0	0	0	0		4,538		\$ 4,538	
170	Inservice Education - Nursing	590	0	0	0	0	0	0	\$ 590				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	12,342	0	0	0	0	0	0	0	12,342	29	28	\$ 12,400 ***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0 ***
080	Physical Therapy	46,966	0	0	0	0	0	0	0	46,966	111	108	47,185 ***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0 ***
082	Occupational Therapy	18,019	0	0	0	0	0	0	0	18,019	43	41	18,103 ***
083	Speech Pathology	2,471	0	0	0	0	0	0	0	2,471	6	6	2,483 ***
085	Pharmacy	63,778	0	0	0	0	0	0	0	63,778	151	146	64,075 ***
090	Laboratory	3,971	0	0	0	0	0	0	0	3,971	9	9	3,990 ***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
100	Other Ancillary Services	5,265	0	0	0	0	0	0	0	5,265	12	12	5,290 ***
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0 ***
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	54,718	82,457	9,495	27,894	124,167	4,376	3,310	590	307,006	4,328	4,179	315,513 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 **
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	4,156	0	0	0	0	0	0	0	4,156	10	10	4,175
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 473,212</b>	<b>\$ 98,692</b>	<b>\$ 11,364</b>	<b>\$ 27,894</b>	<b>\$ 124,167</b>	<b>\$ 4,376</b>	<b>\$ 3,310</b>	<b>\$ 590</b>	<b>\$ 463,974</b>	<b>\$ 4,700</b>	<b>\$ 4,538</b>	<b>\$ 473,212</b>

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
BRASWELL'S IVY RETREAT

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1750352191

OSHPD Facility Number:  
206361221

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 6,374	55%							
	Property Tax (line 40)	5,118	45%	\$ 11,492						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			0	0	\$ -				
060	Laundry and Linen			320	0	0	\$ 320			
065	Dietary			653	0	0	0	\$ 653		
155	Social Services			299	0	0	0	0	\$ 299	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			491	0	0	0	0	0	0
166	Medical Records			128	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			9,602	0	0	320	653	299	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 11,492	100%	\$ 11,492	\$ -	\$ -	\$ 320	\$ 653	\$ 299	\$ -

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
BRASWELL'S IVY RETREAT

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1750352191

OSHPD Facility Number:  
206361221

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 55% Of Total	Property Tax 45% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 6,374	55%							
	Property Tax (line 40)	5,118	45%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 491	\$ 491				
166	Medical Records				128		\$ 128			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	0	3	1	\$ 4	\$ 2	\$ 2 ***
077	Specialized Support Surfaces			0	0	0	0	0	0	0 ***
080	Physical Therapy			0	0	12	3	15	8	7 ***
081	Respiratory Therapy			0	0	0	0	0	0	0 ***
082	Occupational Therapy			0	0	4	1	6	3	3 ***
083	Speech Pathology			0	0	1	0	1	0	0 ***
085	Pharmacy			0	0	16	4	20	11	9 ***
090	Laboratory			0	0	1	0	1	1	1 ***
095	Home Health Services			0	0	0	0	0	0	0 ***
100	Other Ancillary Services			0	0	1	0	2	1	1 ***
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0 ***
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0 ***
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	10,873	452	118	11,443	6,347	5,096 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 **
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1	0	1	1	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 11,492	100%	\$ -	\$ 10,873	\$ 491	\$ 128	\$ 11,492	\$ 6,374	\$ 5,118

\* (To Schedule 1)

\*\* (To Subacute Care Schedule 1)

\*\*\* (To Subacute Care Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
BRASWELL'S IVY RETREAT

Provider NPI:  
1750352191

OSHPD Facility Number:  
206361221

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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. 43% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 7% of Total	Quality Assur. Fees 48% of Total	Caregiver Training 0% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 5,164												
055	Interest - Other	686												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	210,433												
	Total Costs Allocable as Administration	216,283	43%											
167	CDPH Licensing Fees	12,571	3%											
168	Professional Liability Insurance	32,924	7%											
169	Quality Assurance Fees	238,666	48%											
174	Caregiver Training	0	0%											
	Total	500,444	100%						\$ 500,444					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ -	\$ 12,342	\$ -	\$ 12,342	3,115	\$ 1,346	\$ 78	\$ 205	\$ 1,486	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	46,966	0	46,966	11,855	5,124	298	780	5,654	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	18,019	0	18,019	4,548	1,966	114	299	2,169	0
083	Speech Pathology			0	0	2,471	0	2,471	624	270	16	41	297	0
085	Pharmacy			0	0	63,778	0	63,778	16,099	6,958	404	1,059	7,678	0
090	Laboratory			0	0	3,971	0	3,971	1,002	433	25	66	478	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	5,265	0	5,265	1,329	574	33	87	634	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			1,194,859	312,847	307,006	10,873	1,825,585	460,822	199,159	11,576	30,317	219,770	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	4,156	0	4,156	1,049	453	26	69	500	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 500,444		\$ 1,194,859	\$ 312,847	\$ 463,974	\$ 10,873	\$ 1,982,553	\$ 500,444					
	Total Administrative Costs							\$ 500,444		\$ 216,283	\$ 12,571	\$ 32,924	\$ 238,666	\$ -
	Unit Cost Multiplier							0.25242398						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 42,505	\$ 9,238	\$ 619	\$ 52,362							
	<b>TOTAL FACILITY COSTS</b>							\$ 2,535,359						

\* (To Schedule 1)  
 \*\* (To Subacute Care Schedule 1)  
 \*\*\* (To Subacute Care Schedule 2)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
BRASWELL'S IVY RETREAT

Provider NPI:  
1750352191

OSHPD Facility Number:  
206361221

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 12)	Plant Ops (SQ FT) 5 (Adj 12)	Hskpng (SQ FT) 10 (Adj 12)	Laundry (LBS) 60 (Adj 13)	Dietary (MEALS) 65 (Adj 14)	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	375	375	375							
065	Dietary	765	765	765							
155	Social Services	350	350	350							
160	Activities										
165	Administration	575	575	575							
166	Medical Records	150	150	150							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies									12,342	12,342
077	Specialized Support Surfaces									0	0
080	Physical Therapy									46,966	46,966
081	Respiratory Therapy									0	0
082	Occupational Therapy									18,019	18,019
083	Speech Pathology									2,471	2,471
085	Pharmacy									63,778	63,778
090	Laboratory									3,971	3,971
095	Home Health Services									0	0
100	Other Ancillary Services									5,265	5,265
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,250	11,250	11,250	99,525	52,362	1,155,582	1,155,582	1,155,582	1,825,585	1,825,585
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber									4,156	4,156
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	13,465	13,465	13,465	99,525	52,362	1,155,582	1,155,582	1,155,582	1,982,553	1,982,553
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 54,954 0.047555258	\$ 39,041 0.033784708			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 40,108 2.97868548	\$ 45,996 3.41596732	\$ 45,789 0.46007531	\$ 192,836 3.68274530	\$ 2,238 0.00193680	\$ - 0.00000000	\$ 44 0.00003808	\$ 3,677 0.00185464	\$ 38,828 0.01958495
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 98,692 7.32952098	\$ 11,364 0.84396584	\$ 27,894 0.28027187	\$ 124,167 2.37131350	\$ 4,376 0.00378659	\$ 3,310 0.00286436	\$ 590 0.00051057	\$ 4,700 0.00237056	\$ 4,538 0.00228898
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 11,492 0.85347196	\$ - 0.00000000	\$ - 0.00000000	\$ 320 0.00321580	\$ 653 0.01246908	\$ 299 0.00025850	\$ - 0.00000000	\$ - 0.00000000	\$ 491 0.00024753	\$ 128 0.00006457

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRASWELL'S IVY RETREAT

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1750352191

OSHPD Facility Number:  
206361221

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 31,125	\$ 0	\$ 31,125	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,439	(456)	8,983	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	98,602	90	98,692	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 139,166	\$ (366)	\$ 138,800	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 36,077	\$ 0	\$ 36,077	(Sch 3)
010	.20-.39	Fringe Benefits	6300	10,203	(284)	9,919	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	11,364	0	11,364	(Sch 4)
010		Housekeeping - Total	6300	\$ 57,644	\$ (284)	\$ 57,360	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	2,125	0	2,125	(Sch 5)
025		Depreciation: Equipment	7140	4,249	0	4,249	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	5,287	(169)	5,118	(Sch 5)
045		Property Insurance	7400	5,164	0	5,164	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$ 686	\$ 0	\$ 686	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 214,321	\$ (819)	\$ 213,502	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 34,624	\$ (360)	\$ 34,264	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,411	(284)	9,127	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	24,469	360	24,829	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 68,504	\$ (284)	\$ 68,220	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 147,810	\$ 0	\$ 147,810	(Sch 3)
065	.20-.39	Fringe Benefits	6500	41,528	(1,394)	40,134	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	108,909	9,005	117,914	(Sch 4)
065		Dietary - Total	6500	\$ 298,247	\$ 7,611	\$ 305,858	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	12,342	0	12,342	(Sch 4)
075		Patient Supplies - Total	8100	\$ 12,342	\$ 0	\$ 12,342	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRASWELL'S IVY RETREAT

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1750352191

OSHPD Facility Number:  
206361221

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	46,966	0	46,966	(Sch 4)
080		Physical Therapy - Total	8200	\$ 46,966	\$ 0	\$ 46,966	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	18,019	0	18,019	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 18,019	\$ 0	\$ 18,019	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	2,471	0	2,471	(Sch 4)
083		Speech Pathology - Total	8280	\$ 2,471	\$ 0	\$ 2,471	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	59,153	4,625	63,778	(Sch 4)
085		Pharmacy - Total	8300	\$ 59,153	\$ 4,625	\$ 63,778	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	3,971	0	3,971	(Sch 4)
090		Laboratory - Total	8400	\$ 3,971	\$ 0	\$ 3,971	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	5,265	0	5,265	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 5,265	\$ 0	\$ 5,265	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRASWELL'S IVY RETREAT

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1750352191

OSHPD Facility Number:  
206361221

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 148,187	\$ 4,625	\$ 152,812	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 878,472	\$ 0	\$ 878,472	(Sch 2)
105	.20-.39	Fringe Benefits	6110	228,676	(6,284)	222,392	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	63,723	(9,005)	54,718	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,170,871	\$ (15,289)	\$ 1,155,582	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRASWELL'S IVY RETREAT

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1750352191

OSHPD Facility Number:  
206361221

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	4,156	0	4,156 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 4,156	\$ 0	\$ 4,156
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 1,175,027	\$ (15,289)	\$ 1,159,738
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 43,696	\$ 0	\$ 43,696 (Sch 2)
155	.20-.39	Fringe Benefits	6600	11,602	(344)	11,258 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,804	(5,289)	1,515 (Sch 4)
155		Social Services - Total	6600	\$ 62,102	\$ (5,633)	\$ 56,469

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
BRASWELL'S IVY RETREAT

Fiscal Period:  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:  
1750352191

OSHPD Facility Number:  
206361221

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 30,318	\$ 0	\$ 30,318	(Sch 2)
160	.20-.39	Fringe Benefits	6700	9,034	(311)	8,723	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,310	0	3,310	(Sch 4)
160		Activities - Total	6700	\$ 42,662	\$ (311)	\$ 42,351	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 93,870	\$ 0	\$ 93,870	(Sch 6)
165	.20-.39	Fringe Benefits	6900	21,467	4,767	26,234	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	97,528	(7,199)	90,329	(Sch 6)
165		Administration - Total	6900	\$ 212,865	\$ (2,432)	\$ 210,433	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 29,598	\$ 0	\$ 29,598	(Sch 3)
166	.20-.39	Fringe Benefits	6900	3,771	4,500	8,271	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,312	0	3,312	(Sch 4)
166		Medical Records - Total	6900	\$ 36,681	\$ 4,500	\$ 41,181	
167		CDPH Licensing Fees	6900	\$ 12,571	\$ 0	\$ 12,571	(Sch 6)
168		Professional Liability Insurance	6900	\$ 33,626	\$ (702)	\$ 32,924	(Sch 6)
169		Quality Assurance Fees	6900	\$ 238,666	\$ 0	\$ 238,666	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 40	\$ 0	\$ 40	(Sch 3)
170	.20-.39	Fringe Benefits	6800	4	0	4	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	590	0	590	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 634	\$ 0	\$ 634	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 639,807	\$ (4,578)	\$ 635,229	
200		<b>Total</b>		\$ 2,544,093	\$ (8,734)	\$ 2,535,359	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 26,393	
-----	------	---	------	--	--	-----------	--

\* For informational purposes only, this amount is included in various cost centers above.

















Provider Name							Fiscal Period		Provider NPI		Adjustments
BRASWELL'S IVY RETREAT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1750352191		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>MEMORANDUM ADJUSTMENT</u></b>											
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$26,393	\$26,393	

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BRASWELL'S IVY RETREAT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750352191		19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$9,439	(\$90)	\$9,349 *	
	10.5	060	1	8A-1	060	1	Laundry and Linen - Salaries and Wage:	34,624	(360)	34,264	
	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabc	98,802	90	98,892	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabo	24,469	360	24,829	
							To reclassify 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				
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	* \$9,349	(\$366)	\$8,983	
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	10,203	(284)	9,919	
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	9,411	(284)	9,127	
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	41,528	(1,394)	40,134	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	228,676	(6,284)	222,392	
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	11,602	(344)	11,258	
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	9,034	(311)	8,723	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	21,467	4,767	26,234	
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	3,771	4,500	8,271	
							To reclassify employee benefits for proper cost allocation and to agree with the provider's records.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				
4	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	\$108,909	\$7,298	\$116,207 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	63,723	(7,298)	56,425 *	
							To reclassify dietary consultant expenses to the appropriate cost center for proper cost determination.				
							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 NPI	Adjustments		
BRASWELL'S IVY RETREAT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750352191	19		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
5	10.5	065	4	8A-1	065	4	Dietary - Other - Nonlabor	*	\$116,207	\$1,707	\$117,914
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	*	56,425	(1,707)	54,718
							To reclassify employee recruitment expense to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304				
6	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor		\$59,153	\$4,625	\$63,778
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor		97,528	(4,625)	92,903 *
							To reclassify pharmacy expense to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304 CCR, Title 22, Sections 51123 and 51511				
7	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$92,903	\$1,388	\$94,291 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		33,626	(1,388)	32,238 *
							To reclassify finance fees, and other fees associated with liability insurance to the Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Section 2162 CCR, Title 22, Sections 52000(b) and 52501				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments		
BRASWELL'S IVY RETREAT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750352191	19		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
8	10.5	040	4	8A-1	040	4	Property Taxes To reflect the proper accrual of real and personal taxes applicable to the audit period. 42 CFR 413.5, 413.20, and 413.24 CMS, Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	\$5,287	(\$169)	\$5,118	
9	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor To eliminate medical transportation expense not included in the rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2300, and 2304 CCR, Title 22, Sections 51511, 51123(b), and 51323	\$6,804	(\$5,289)	\$1,515	
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the James W. Braswell Management Services Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$94,291	(\$3,962)	\$90,329	
11	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust professional liability insurance to agree with the supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$32,238	\$686	\$32,924	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
BRASWELL'S IVY RETREAT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750352191		19	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
12	10.7	060	1,2,3	7	060		Laundry and Linen (Square Feet)	0	375	375	
	10.7	065	1,2,3	7	065		Dietary	0	765	765	
	10.7	105	1,2,3	7	105		Skilled Nursing Care	0	11,250	11,250	
	10.7	155	1,2,3	7	155		Social Services	0	350	350	
	10.7	165	1,2,3	7	165		Administration	0	575	575	
	10.7	166	1,2,3	7	166		Medical Records	0	150	150	
	10.7	175	1,2,3	7	N/A		Total Statistics - Square Feet	0	13,465	13,465	
							To establish square footage statistics to agree with the provider's records.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				
13	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	99,525	99,525	
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	99,525	99,525	
							To establish pounds of laundry statistics to agree with the provider's records.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				
14	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	0	52,362	52,362	
	10.7	175	5	7	N/A		Total Statistics - Meals Served	0	52,362	52,362	
							To establish meals served statistics to agree with the provide's records.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
BRASWELL'S IVY RETREAT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1750352191		19
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>										
15	11(2)	105	1	1	12		Total Patient Days of Service - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	17,538	9	17,547
16	4.1	5	2	1	15		Medi-Cal Days of Services - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through February 28, 2013 Report Date: March 4, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, and 2408 CCR, Title 22, Section 51541	12,246	(3)	12,243
17	Not Reported			1	16		Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	111	111

Provider Name							Fiscal Period		Provider NPI		Adjustments
BRASWELL'S IVY RETREAT							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1750352191		19
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
	Not Reported			1	14		Overpayments	\$0			
18							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$3,204		
19							To recover Medi-Cal overpayments because 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		<u>19,357</u> \$22,561	\$22,561	