

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Lucia Martinez
Auditor: Daniela Bitá-Mocanu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 11, 2014

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, 2012

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$12,815, which resulted from Medi-Cal overpayments

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

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

Administrator
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, 2012 THROUGH DECEMBER 31, 2012

NPI:
1750352191

OSHPD Facility No.:
206361221

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	\$ 1,195,326	\$ 67.79
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 337,337	\$ 19.13
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 330,425	\$ 18.74
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 6,348	\$ 0.36
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 5,343	\$ 0.30
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 13,969	\$ 0.79
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 37,563	\$ 2.13
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 243,298	\$ 13.80
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 194,018	\$ 11.00
11	Cost of Routine Service/Audited Total Costs	\$ 2,371,180	\$ 2,363,627	\$ 134.05
12	Total Patient Days (Adj)	17,633	17,633	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 134.47	\$ 134.05	
14	Overpayments (Adjs 8,9)	\$ 0	\$ (12,815)	
15	Medi-Cal Days (Adj 6)	12,177	11,685	
16	Medi-Cal Managed Care Days (Adj 7)	0	53	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BRASWELL'S IVY RETREAT

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

NPI:
1750352191

OSHPD Facility No.:
206361221

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
BRASWELL'S IVY RETREAT

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

NPI:
1750352191

OSHPD Facility No.:
206361221

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 51,109	\$ 51,109		
160	Activities	40,922		\$ 40,922	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
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
	ROUTINE SERVICES				
105	Skilled Nursing Care	1,103,295	51,109	40,922	1,195,326 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 1,195,326	\$ 51,109	\$ 40,922	\$ 1,195,326

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BRASWELL'S IVY RETREAT

NPI:
1750352191

OSHPD Facility Number:
206361221

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 38,228	\$ 38,228										
010	Housekeeping	44,388	0	\$ 44,388									
060	Laundry and Linen	40,151	1,065	1,236	\$ 42,452								
065	Dietary	174,761	2,172	2,522	0	\$ 179,455							
155	Social Services	N/A	994	1,154	0	0	\$ 2,147						
160	Activities	N/A	0	0	0	0	0	\$ 0					
165	Administration	N/A	1,632	1,896	0	0	0	0		\$ 3,528	\$ 3,528		
166	Medical Records	43,210	426	494	0	0	0	0		44,130		\$ 44,130	
170	Inservice Education - Nursing	184	0	0	0	0	0	0	\$ 184				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	11	139	\$ 150
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	65	816	881
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	11	134	145
083	Speech Pathology		0	0	0	0	0	0	0	0	3	33	35
085	Pharmacy		0	0	0	0	0	0	0	0	155	1,944	2,099
090	Laboratory		0	0	0	0	0	0	0	0	8	104	113
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	6	75	81
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		31,939	37,086	42,452	179,455	2,147	0	184	293,264	3,263	40,811	337,337 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	0	0	0	0	0	0	0	6	75	81
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 340,922	\$ 38,228	\$ 44,388	\$ 42,452	\$ 179,455	\$ 2,147	\$ 0	\$ 184	\$ 293,264	\$ 3,528	\$ 44,130	\$ 340,922

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BRASWELL'S IVY RETREAT

NPI:
1750352191

OSHPD Facility Number:
206361221

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 107,125	\$ 107,125										
010	Housekeeping	12,510	0	\$ 12,510									
060	Laundry and Linen	19,843	2,983	348	\$ 23,175								
065	Dietary	108,647	6,086	711	0	\$ 115,444							
155	Social Services	4,110	2,785	325	0	0	\$ 7,220						
160	Activities	1,852	0	0	0	0	0	\$ 1,852					
165	Administration	N/A	4,575	534	0	0	0	0		\$ 5,109	\$ 5,109		
166	Medical Records	5,217	1,193	139	0	0	0	0		6,550		\$ 6,550	
170	Inservice Education - Nursing	89	0	0	0	0	0	0	\$ 89				
ANCILLARY SERVICES													
075	Patient Supplies	6,191	0	0	0	0	0	0	0	6,191	16	21	\$ 6,228
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	36,357	0	0	0	0	0	0	0	36,357	94	121	36,572
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	5,966	0	0	0	0	0	0	0	5,966	15	20	6,001
083	Speech Pathology	1,454	0	0	0	0	0	0	0	1,454	4	5	1,463
085	Pharmacy	86,660	0	0	0	0	0	0	0	86,660	225	289	87,174
090	Laboratory	4,649	0	0	0	0	0	0	0	4,649	12	15	4,677
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	3,360	0	0	0	0	0	0	0	3,360	9	11	3,380
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	71,909	89,503	10,452	23,175	115,444	7,220	1,852	89	319,643	4,725	6,057	330,425 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,350	0	0	0	0	0	0	0	3,350	9	11	3,370
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 479,289	\$ 107,125	\$ 12,510	\$ 23,175	\$ 115,444	\$ 7,220	\$ 1,852	\$ 89	\$ 467,630	\$ 5,109	\$ 6,550	\$ 479,289

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRASWELL'S IVY RETREAT

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

NPI:
1750352191

OSHPD Facility Number:
206361221

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)	\$ 6,374	54%							
	Property Tax (line 40)	5,365	46%	\$ 11,739						
005	Plant Operations and Maintenance			0	\$ 0					
010	Housekeeping			0	0	\$ 0				
060	Laundry and Linen			327	0	0	\$ 327			
065	Dietary			667	0	0	0	\$ 667		
155	Social Services			305	0	0	0	0	\$ 305	
160	Activities			0	0	0	0	0	0	\$ 0
165	Administration			501	0	0	0	0	0	0
166	Medical Records			131	0	0	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
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
ROUTINE SERVICES										
105	Skilled Nursing Care			9,808	0	0	327	667	305	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 11,739	100%	\$ 11,739	\$ 0	\$ 0	\$ 327	\$ 667	\$ 305	\$ 0

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BRASWELL'S IVY RETREAT

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

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 54% Of Total	Property Tax 46% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 6,374	54%							
	Property Tax (line 40)	5,365	46%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 501	\$ 501				
166	Medical Records				131		\$ 131			
170	Inservice Education - Nursing			\$ 0						
ANCILLARY SERVICES										
075	Patient Supplies			0	0	2	0	\$ 2	\$ 1	\$ 1
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	0	9	2	12	6	5
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	2	0	2	1	1
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	22	6	28	15	13
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	1	1	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			0	11,107	464	121	11,691	6,348	5,343
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	0	1	0	1	1	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 11,739	100%	\$ 0	\$ 11,107	\$ 501	\$ 131	\$ 11,739	\$ 6,374	\$ 5,365

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BRASWELL'S IVY RETREAT

NPI:
1750352191

OSHPD Facility Number:
206361221

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 40% of Total	DPH Licensing Fees 3% of Total	Professional Liability Ins. 8% of Total	Quality Assur. Fees 50% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 4,775												
055	Interest - Other	964												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	204,061												
	Total Costs Allocable as Administration	209,800	40%											
167	CDPH Licensing Fees	15,105	3%											
168	Professional Liability Insurance	40,618	8%											
169	Quality Assurance Fees	263,088	50%											
174	Caregiver Training	0	0%											
	Total	528,611	100%						\$ 528,611					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 0	\$ 6,191	\$ 0	\$ 6,191	1,663	\$ 660	\$ 48	\$ 128	\$ 828	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	0	36,357	0	36,357	9,769	3,877	279	751	4,862	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	0	5,966	0	5,966	1,603	636	46	123	798	0
083	Speech Pathology			0	0	1,454	0	1,454	391	155	11	30	194	0
085	Pharmacy			0	0	86,660	0	86,660	23,285	9,242	665	1,789	11,589	0
090	Laboratory			0	0	4,649	0	4,649	1,249	496	36	96	622	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	3,360	0	3,360	903	358	26	69	449	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			1,195,326	293,264	319,643	11,107	1,819,340	488,848	194,018	13,969	37,563	243,298	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	0	3,350	0	3,350	900	357	26	69	448	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 528,611		\$ 1,195,326	\$ 293,264	\$ 467,630	\$ 11,107	\$ 1,967,327	\$ 528,611					
	Total Administrative Costs							\$ 528,611		\$ 209,800	\$ 15,105	\$ 40,618	\$ 263,088	\$ 0
	Unit Cost Multiplier							0.26869503						
	Accumulated Administration Costs (Sch 2 thru 5)				\$ 47,658	\$ 11,659	\$ 632	\$ 59,949						
	TOTAL FACILITY COSTS							\$ 2,555,887						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BRASWELL'S IVY RETREAT

NPI:
1750352191

OSHPD Facility Number:
206361221

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 3)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 3)	Laundry (LBS) 60 (Adj 4)	Dietary (MEALS) 65 (Adj 5)	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen	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										
	ANCILLARY SERVICES										
075	Patient Supplies									6,191	6,191
077	Specialized Support Surfaces									0	0
080	Physical Therapy									36,357	36,357
081	Respiratory Therapy									0	0
082	Occupational Therapy									5,966	5,966
083	Speech Pathology									1,454	1,454
085	Pharmacy									86,660	86,660
090	Laboratory									4,649	4,649
095	Home Health Services									0	0
100	Other Ancillary Services									3,360	3,360
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,250	11,250	11,250	95,425	52,635	1,175,204	1,175,204	1,175,204	1,819,340	1,819,340
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber									3,350	3,350
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,465	13,465	13,465	95,425	52,635	1,175,204	1,175,204	1,175,204	1,967,327	1,967,327
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 51,109	\$ 40,922			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.043489471	0.034821188			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 38,228	\$ 44,388	\$ 42,452	\$ 179,455	\$ 2,147	\$ -	\$ 184	\$ 3,528	\$ 44,130
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.83906424	3.29654660	0.44487141	3.40941849	0.00182731	0.00000000	0.00015657	0.00179328	0.02243162
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 107,125	\$ 12,510	\$ 23,175	\$ 115,444	\$ 7,220	\$ 1,852	\$ 89	\$ 5,109	\$ 6,550
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.95581136	0.92907538	0.24285913	2.19329227	0.00614337	0.00157590	0.00007573	0.00259683	0.00332926
	TOTAL CAPITAL COSTS - SCH. 5	\$ 11,739	\$ -	\$ -	\$ 327	\$ 667	\$ 305	\$ -	\$ -	\$ 501	\$ 131
	UNIT COST MULTIPLIER (CAPITAL COSTS)	0.87181582	0.00000000	0.00000000	0.00342605	0.01267102	0.00025965	0.00000000	0.00000000	0.00025481	0.00006647

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRASWELL'S IVY RETREAT

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

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	\$ 31,285	\$ 0	\$ 31,285	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,943	0	6,943	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	107,125	0	107,125	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 145,353	\$ 0	\$ 145,353	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 35,646	\$ 0	\$ 35,646	(Sch 3)
010	.20-.39	Fringe Benefits	6300	8,742	0	8,742	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	12,510	0	12,510	(Sch 4)
010		Housekeeping - Total	6300	\$ 56,898	\$ 0	\$ 56,898	
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	5,365	0	5,365	(Sch 5)
045		Property Insurance	7400	4,775	0	4,775	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	964	0	964	(Sch 6)
057		Subtotal 005 - 055		\$ 219,729	\$ 0	\$ 219,729	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 32,051	\$ 0	\$ 32,051	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,100	0	8,100	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,843	0	19,843	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 59,994	\$ 0	\$ 59,994	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 143,022	\$ 0	\$ 143,022	(Sch 3)
065	.20-.39	Fringe Benefits	6500	31,739	0	31,739	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	108,647	0	108,647	(Sch 4)
065		Dietary - Total	6500	\$ 283,408	\$ 0	\$ 283,408	
070		Provision for Bad Debts	7700	\$	\$ 0	\$ 0	
		Ancillary Services					
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	6,191	0	6,191	(Sch 4)
075		Patient Supplies - Total	8100	\$ 6,191	\$ 0	\$ 6,191	
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, 2012 THROUGH DECEMBER 31, 2012

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	36,357	0	36,357	(Sch 4)
080		Physical Therapy - Total	8200	\$ 36,357	\$ 0	\$ 36,357	
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	5,966	0	5,966	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 5,966	\$ 0	\$ 5,966	
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	1,454	0	1,454	(Sch 4)
083		Speech Pathology - Total	8280	\$ 1,454	\$ 0	\$ 1,454	
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	86,660	0	86,660	(Sch 4)
085		Pharmacy - Total	8300	\$ 86,660	\$ 0	\$ 86,660	
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	4,649	0	4,649	(Sch 4)
090		Laboratory - Total	8400	\$ 4,649	\$ 0	\$ 4,649	
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	3,360	0	3,360	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 3,360	\$ 0	\$ 3,360	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRASWELL'S IVY RETREAT

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

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		\$ 144,637	\$ 0	\$ 144,637	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 897,316	\$ 0	\$ 897,316	(Sch 2)
105	.20-.39	Fringe Benefits	6110	205,979	0	205,979	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	71,909	0	71,909	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,175,204	\$ 0	\$ 1,175,204	
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, 2012 THROUGH DECEMBER 31, 2012

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
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	3,350	0	3,350
140		Beauty and Barber - Total	8900	\$ 3,350	\$ 0	\$ 3,350
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 1,178,554	\$ 0	\$ 1,178,554
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 40,458	\$ 0	\$ 40,458
155	.20-.39	Fringe Benefits	6600	10,651	0	10,651
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	6,169	(2,059)	4,110
155		Social Services - Total	6600	\$ 57,278	\$ (2,059)	\$ 55,219

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BRASWELL'S IVY RETREAT

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

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	\$ 33,189	\$ 0	\$ 33,189	(Sch 2)
160	.20-.39	Fringe Benefits	6700	7,733	0	7,733	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,852	0	1,852	(Sch 4)
160		Activities - Total	6700	\$ 42,774	\$ 0	\$ 42,774	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 97,519	\$ 0	\$ 97,519	(Sch 6)
165	.20-.39	Fringe Benefits	6900	19,425	0	19,425	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	91,198	(4,081)	87,117	(Sch 6)
165		Administration - Total	6900	\$ 208,142	\$ (4,081)	\$ 204,061	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 36,033	\$ 0	\$ 36,033	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,177	0	7,177	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,217	0	5,217	(Sch 4)
166		Medical Records - Total	6900	\$ 48,427	\$ 0	\$ 48,427	
167		CDPH Licensing Fees	6900	\$ 15,105	\$ 0	\$ 15,105	(Sch 6)
168		Professional Liability Insurance	6900	\$ 40,618	\$ 0	\$ 40,618	(Sch 6)
169		Quality Assurance Fees	6900	\$ 263,088	\$ 0	\$ 263,088	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 170	\$ 0	\$ 170	(Sch 3)
170	.20-.39	Fringe Benefits	6800	14	0	14	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	89	0	89	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 273	\$ 0	\$ 273	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 675,705	\$ (6,140)	\$ 669,565	
200		Total		\$ 2,562,027	\$ (6,140)	\$ 2,555,887	

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

Provider Name:
BRASWELL'S IVY RETREAT

NPI:
1750352191

OSHPD Facility Number:
206361221

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

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

Provider Name							Fiscal Period		NPI		Adjustments
BRASWELL'S IVY RETREAT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1750352191		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
ADJUSTMENTS TO REPORTED COSTS											
1	10.5	155	4	8A-1	155	4	Social Services - Other - Nonlabor To eliminate medical transportation 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	\$6,169	(\$2,059)	\$4,110	
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the James W. Braswell Management Services Home Office Audit Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	\$91,198	(\$4,081)	\$87,117	

Provider Name				Fiscal Period				NPI		Adjustments
BRASWELL'S IVY RETREAT				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1750352191		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>										
3	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			
4	10.7	105	4	7	105		Skilled Nursing Care (Pounds of Laundry)	0	95,425	95,425
	10.7	175	4	7	N/A		Total Statistics - Pounds of Laundry	0	95,425	95,425
							To establish pounds of linen statistics to agree with the provider's records.			
							42 CFR 413.24 and 413.50			
							CMS Pub. 15-1, Sections 2304 and 2306			
5	10.7	105	5	7	105		Skilled Nursing Care (Meals Served)	0	52,635	52,635
	10.7	175	5	7	N/A		Total Statistics - Meals Served	0	52,635	52,635
							To establish meals served statistics to agree with the provider's records.			
							42 CFR 413.24 and 413.50			
							CMS Pub. 15-1, Sections 2304 and 2306			

Provider Name							Fiscal Period	NPI	Adjustments	
BRASWELL'S IVY RETREAT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1750352191	9	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
6	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through October 31, 2013 Report Date: November 4, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304 and 2408 CCR, Title 22, Section 51511	12,177	(492)	11,685	
7	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	53	53	

Provider Name							Fiscal Period		NPI		Adjustments
BRASWELL'S IVY RETREAT							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1750352191		9
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
	Not Reported			1		14	Overpayments		\$0		
8							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			\$4,016	
9							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>8,799</u> \$12,815	\$12,815