

**REPORT
ON THE
RATE SETTING AUDIT**

**BROADWAY BY THE SEA
LONG BEACH, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1922083435**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section—Santa Ana
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: May Liu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 02, 2013

Spencer Olsen, Treasurer
North American Health Care, Inc.
3 Monarch Bay Plaza, Suite 203
Dana Point, CA 92629

BROADWAY BY THE SEA
NATIONAL PROVIDER IDENTIFIER 1922083435
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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of share of cost 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 Schedule

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.

Spencer Olsen
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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.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
BROADWAY BY THE SEA

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

Provider NPI:
1922083435

OSHPD Facility No.:
206190359

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	\$ 2,722,582	\$ 89.62
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 864,311	\$ 28.45
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 630,367	\$ 20.75
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 73,077	\$ 2.41
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 38,908	\$ 1.28
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,047	\$ 0.59
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 73,359	\$ 2.41
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 326,234	\$ 10.74
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,052,097	\$ 34.63
11	Cost of Routine Service/Audited Total Costs	\$ 5,822,255	\$ 5,798,984	\$ 190.89
12	Total Patient Days (Adj 5)	30,378	30,379	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 191.66	\$ 190.89	
14	Overpayments (Adj)	\$ 0	\$ 0	
15	Medi-Cal Days (Adj 7)	21,766	21,393	
16	Medi-Cal Managed Care Days (Adj 6)		373	
INTERMEDIATE CARE				
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	
MENTALLY DISORDERED CARE				
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	
DEVELOPMENTALLY DISABLED CARE				
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	
SUBACUTE CARE				
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:
BROADWAY BY THE SEA

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

Provider NPI:
1922083435

OSHPD Facility No.:
206190359

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
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	
TRANSITIONAL INPATIENT CARE				
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	
HOSPICE INPATIENT CARE				
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	
OTHER ROUTINE SERVICES				
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	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
BROADWAY BY THE SEA

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

Provider NPI:
1922083435

OSHPD Facility No.:
206190359

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 78,457	\$ 78,457		
160	Activities	105,740		\$ 105,740	
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	249,963	0	0	249,963
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	224,880	0	0	224,880
083	Speech Pathology	27,989	0	0	27,989
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	2,538,385	78,457	105,740	2,722,582 *
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	\$ 3,225,414	\$ 78,457	\$ 105,740	\$ 3,225,414

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BROADWAY BY THE SEA

Provider NPI:
1922083435

OSHPD Facility Number:
206190359

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 104,880	\$ 104,880										
010	Housekeeping	113,903	616	\$ 114,519									
060	Laundry and Linen	129,505	4,925	5,409	\$ 139,839								
065	Dietary	389,265	6,668	7,324	0	\$ 403,257							
155	Social Services	N/A	831	913	0	\$ 1,745							
160	Activities	N/A	480	527	0	0	\$ 1,007						
165	Administration	N/A	3,062	3,363	0	0	0		\$ 6,425	\$ 6,425			
166	Medical Records	93,695	1,759	1,932	0	0	0		97,386		\$ 97,386		
170	Inservice Education - Nursing	72,337	432	474	0	0	0	\$ 73,243					
ANCILLARY SERVICES													
075	Patient Supplies		863	948	0	0	0	0	0	1,812	41	625	\$ 2,478
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,079	2,283	0	0	0	0	0	4,362	426	6,462	11,250
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,079	2,283	0	0	0	0	0	4,362	479	7,267	12,108
083	Speech Pathology		2,079	2,283	0	0	0	0	0	4,362	46	693	5,101
085	Pharmacy		384	422	0	0	0	0	0	805	210	3,183	4,198
090	Laboratory		0	0	0	0	0	0	0	0	26	395	421
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	142	2,150	2,292
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		77,976	85,645	139,839	403,257	1,745	1,007	73,243	782,712	5,051	76,549	864,311 *
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		648	711	0	0	0	0	0	1,359	4	63	1,426
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 903,585	\$ 104,880	\$ 114,519	\$ 139,839	\$ 403,257	\$ 1,745	\$ 1,007	\$ 73,243	\$ 799,774	\$ 6,425	\$ 97,386	\$ 903,585

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BROADWAY BY THE SEA

Provider NPI:
1922083435

OSHPD Facility Number:
206190359

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 Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 141,782	\$ 141,782										
010	Housekeeping	20,349	832	\$ 21,181									
060	Laundry and Linen	15,486	6,658	1,001	\$ 23,144								
065	Dietary	183,489	9,014	1,355	0	\$ 193,858							
155	Social Services	0	1,124	169	0	0	\$ 1,293						
160	Activities	4,071	648	97	0	0	0	\$ 4,817					
165	Administration	N/A	4,140	622	0	0	0	0		\$ 4,762	\$ 4,762		
166	Medical Records	19,815	2,378	357	0	0	0	0		22,550		\$ 22,550	
170	Inservice Education - Nursing	0	584	88	0	0	0	0	\$ 671				
ANCILLARY SERVICES													
075	Patient Supplies	30,291	1,167	175	0	0	0	0	0	31,634	31	145	\$ 31,809
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	96,383	2,810	422	0	0	0	0	0	99,615	316	1,496	101,428
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	165,838	2,810	422	0	0	0	0	0	169,070	355	1,683	171,108
083	Speech Pathology	205	2,810	422	0	0	0	0	0	3,437	34	161	3,632
085	Pharmacy	173,694	519	78	0	0	0	0	0	174,291	156	737	175,183
090	Laboratory	21,759	0	0	0	0	0	0	0	21,759	19	91	21,870
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	118,570	0	0	0	0	0	0	0	118,570	105	498	119,173
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	263,863	105,412	15,841	23,144	193,858	1,293	4,817	671	608,900	3,743	17,725	630,367 *
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	336	875	132	0	0	0	0	0	1,343	3	15	1,361
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,255,931	\$ 141,782	\$ 21,181	\$ 23,144	\$ 193,858	\$ 1,293	\$ 4,817	\$ 671	\$ 1,228,619	\$ 4,762	\$ 22,550	\$ 1,255,931

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BROADWAY BY THE SEA

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

Provider NPI:
1922083435

OSHPD Facility Number:
206190359

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)	\$ 80,118	65%							
	Property Tax (line 40)	42,657	35%	\$ 122,775						
005	Plant Operations and Maintenance			716	\$ 716					
010	Housekeeping			716	4	\$ 721				
060	Laundry and Linen			5,732	34	34	\$ 5,799			
065	Dietary			7,760	46	46	0	\$ 7,852		
155	Social Services			968	6	6	0	0	\$ 979	
160	Activities			558	3	3	0	0	0	\$ 565
165	Administration			3,564	21	21	0	0	0	0
166	Medical Records			2,047	12	12	0	0	0	0
170	Inservice Education - Nursing			502	3	3	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			1,005	6	6	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			2,419	14	14	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			2,419	14	14	0	0	0	0
083	Speech Pathology			2,419	14	14	0	0	0	0
085	Pharmacy			447	3	3	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			90,748	533	539	5,799	7,852	979	565
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			754	4	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 122,775	100%	\$ 122,775	\$ 716	\$ 721	\$ 5,799	\$ 7,852	\$ 979	\$ 565

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BROADWAY BY THE SEA

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

Provider NPI:
1922083435

OSHPD Facility Number:
206190359

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 65% Of Total	Property Tax 35% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 80,118	65%							
	Property Tax (line 40)	42,657	35%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 3,606	\$ 3,606				
166	Medical Records				2,071		\$ 2,071			
170	Inservice Education - Nursing			\$ 508						
	ANCILLARY SERVICES									
075	Patient Supplies			0	1,017	23	13	\$ 1,053	\$ 687	\$ 366
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	2,448	239	137	2,824	1,843	981
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	2,448	269	155	2,871	1,874	998
083	Speech Pathology			0	2,448	26	15	2,488	1,624	864
085	Pharmacy			0	452	118	68	637	416	221
090	Laboratory			0	0	15	8	23	15	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	80	46	125	82	44
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			508	107,523	2,834	1,628	111,986	73,077	38,908
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	763	2	1	766	500	266
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 122,775	100%	\$ 508	\$ 117,098	\$ 3,606	\$ 2,071	\$ 122,775	\$ 80,118	\$ 42,657

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BROADWAY BY THE SEA

Provider NPI:
1922083435

OSHPD Facility Number:
206190359

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. 72% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 22% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 10,841												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,327,646												
	Total Costs Allocable as Administration	1,338,487	72%											
167	CDPH Licensing Fees	22,960	1%											
168	Professional Liability Insurance	93,328	5%											
169	Quality Assurance Fees	415,038	22%											
174	Caregiver Training	0	0%											
	Total	1,869,813	100%						\$ 1,869,813					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 1,812	\$ 31,634	\$ 1,017	\$ 34,462	11,998	\$ 8,588	\$ 147	\$ 599	\$ 2,663	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			249,963	4,362	99,615	2,448	356,388	124,072	88,816	1,524	6,193	27,540	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			224,880	4,362	169,070	2,448	400,760	139,520	99,874	1,713	6,964	30,969	0
083	Speech Pathology			27,989	4,362	3,437	2,448	38,236	13,311	9,529	163	664	2,955	0
085	Pharmacy			0	805	174,291	452	175,548	61,115	43,748	750	3,050	13,566	0
090	Laboratory			0	0	21,759	0	21,759	7,575	5,423	93	378	1,681	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	118,570	0	118,570	41,279	29,549	507	2,060	9,163	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			2,722,582	782,712	608,900	107,523	4,221,717	1,469,738	1,052,097	18,047	73,359	326,234	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	1,359	1,343	763	3,465	1,206	863	15	60	268	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,869,813		\$ 3,225,414	\$ 799,774	\$ 1,228,619	\$ 117,098	\$ 5,370,905	\$ 1,869,813					
	Total Administrative Costs							\$ 1,869,813		\$ 1,338,487	\$ 22,960	\$ 93,328	\$ 415,038	\$ -
	Unit Cost Multiplier							0.34813742						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 103,811	\$ 27,312	\$ 5,677	\$ 136,800							
	TOTAL FACILITY COSTS							\$ 7,377,518						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BROADWAY BY THE SEA

Provider NPI:
1922083435

OSHPD Facility Number:
206190359

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	77									
010	Housekeeping	77	77								
060	Laundry and Linen	616	616	616							
065	Dietary	834	834	834							
155	Social Services	104	104	104							
160	Activities	60	60	60							
165	Administration	383	383	383							
166	Medical Records	220	220	220							
170	Inservice Education - Nursing	54	54	54							
	ANCILLARY SERVICES										
075	Patient Supplies	108	108	108						34,462	34,462
077	Specialized Support Surfaces									0	0
080	Physical Therapy	260	260	260						356,388	356,388
081	Respiratory Therapy									0	0
082	Occupational Therapy	260	260	260						400,760	400,760
083	Speech Pathology	260	260	260						38,236	38,236
085	Pharmacy	48	48	48						175,548	175,548
090	Laboratory									21,759	21,759
095	Home Health Services									0	0
100	Other Ancillary Services									118,570	118,570
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,753	9,753	9,753	115,410	90,506	2,802,248	2,802,248	2,802,248	4,221,717	4,221,717
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	81	81	81						3,465	3,465
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	13,195	13,118	13,041	115,410	90,506	2,802,248	2,802,248	2,802,248	5,370,905	5,370,905
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 78,457 0.027997879	\$ 105,740 0.037733991			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 104,880 7.99512121	\$ 114,519 8.78142967	\$ 139,839 1.21167451	\$ 403,257 4.45557912	\$ 1,745 0.00062263	\$ 1,007 0.00035921	\$ 73,243 0.02613721	\$ 6,425 0.00119634	\$ 97,386 0.01813211
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 141,782 10.80820247	\$ 21,181 1.62420302	\$ 23,144 0.20054035	\$ 193,858 2.14193121	\$ 1,293 0.00046141	\$ 4,817 0.00171896	\$ 671 0.00023958	\$ 4,762 0.00088656	\$ 22,550 0.00419857
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 122,775 9.30466086	\$ 716 0.05461647	\$ 721 0.05526143	\$ 5,799 0.05025003	\$ 7,852 0.08675364	\$ 979 0.00034940	\$ 565 0.00020158	\$ 508 0.00018142	\$ 3,606 0.00067135	\$ 2,071 0.00038563

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROADWAY BY THE SEA

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

Provider NPI:
1922083435

OSHPD Facility Number:
206190359

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	\$ 90,073	\$ 0	\$ 90,073	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,943	(136)	14,807	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	141,782	0	141,782	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 246,798	\$ (136)	\$ 246,662	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 83,854	\$ 0	\$ 83,854	(Sch 3)
010	.20-.39	Fringe Benefits	6300	30,176	(127)	30,049	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	20,349	0	20,349	(Sch 4)
010		Housekeeping - Total	6300	\$ 134,379	\$ (127)	\$ 134,252	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	13,531	0	13,531	(Sch 5)
025		Depreciation: Equipment	7140	62,581	0	62,581	(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	42,882	(225)	42,657	(Sch 5)
045		Property Insurance	7400	10,841	0	10,841	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	4,006	0	4,006	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 515,018	\$ (488)	\$ 514,530	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 47,061	\$ 0	\$ 47,061	(Sch 3)
060	.20-.39	Fringe Benefits	6400	82,515	(71)	82,444	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	15,486	0	15,486	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 145,062	\$ (71)	\$ 144,991	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 218,252	\$ 0	\$ 218,252	(Sch 3)
065	.20-.39	Fringe Benefits	6500	171,343	(330)	171,013	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	183,489	0	183,489	(Sch 4)
065		Dietary - Total	6500	\$ 573,084	\$ (330)	\$ 572,754	
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	30,291	0	30,291	(Sch 4)
075		Patient Supplies - Total	8100	\$ 30,291	\$ 0	\$ 30,291	
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:
BROADWAY BY THE SEA

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

Provider NPI:
1922083435

OSHPD Facility Number:
206190359

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	\$ 217,803	\$ 0	\$ 217,803	(Sch 2)
080	.20-.39	Fringe Benefits	8200	32,490	(330)	32,160	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	96,383	0	96,383	(Sch 4)
080		Physical Therapy - Total	8200	\$ 346,676	\$ (330)	\$ 346,346	
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	\$ 188,465	\$ 0	\$ 188,465	(Sch 2)
082	.20-.39	Fringe Benefits	8250	36,700	(285)	36,415	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	165,838	0	165,838	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 391,003	\$ (285)	\$ 390,718	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 22,917	\$ 0	\$ 22,917	(Sch 2)
083	.20-.39	Fringe Benefits	8280	5,107	(35)	5,072	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	205	0	205	(Sch 4)
083		Speech Pathology - Total	8280	\$ 28,229	\$ (35)	\$ 28,194	
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	173,694	0	173,694	(Sch 4)
085		Pharmacy - Total	8300	\$ 173,694	\$ 0	\$ 173,694	
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	21,759	0	21,759	(Sch 4)
090		Laboratory - Total	8400	\$ 21,759	\$ 0	\$ 21,759	
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	118,570	0	118,570	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 118,570	\$ 0	\$ 118,570	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROADWAY BY THE SEA

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

Provider NPI:
1922083435

OSHPD Facility Number:
206190359

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		\$ 1,110,222	\$ (650)	\$ 1,109,572	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,140,163	\$ 0	\$ 2,140,163	(Sch 2)
105	.20-.39	Fringe Benefits	6110	401,462	(3,240)	398,222	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	263,863	0	263,863	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,805,488	\$ (3,240)	\$ 2,802,248	
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:
BROADWAY BY THE SEA

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

Provider NPI:
1922083435

OSHPD Facility Number:
206190359

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)
		Other Nonreimbursable				
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	336	0	336 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 336	\$ 0	\$ 336
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		Subtotal 105 - 145		\$ 2,805,824	\$ (3,240)	\$ 2,802,584
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 65,042	\$ 0	\$ 65,042 (Sch 2)
155	.20-.39	Fringe Benefits	6600	13,513	(98)	13,415 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 78,555	\$ (98)	\$ 78,457

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROADWAY BY THE SEA

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

Provider NPI:
1922083435

OSHPD Facility Number:
206190359

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	\$ 87,329	\$ 0	\$ 87,329	(Sch 2)
160	.20-.39	Fringe Benefits	6700	18,543	(132)	18,411	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,071	0	4,071	(Sch 4)
160		Activities - Total	6700	\$ 109,943	\$ (132)	\$ 109,811	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 555,118	\$ 0	\$ 555,118	(Sch 6)
165	.20-.39	Fringe Benefits	6900	118,952	(840)	118,112	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	665,205	(10,789)	654,416	(Sch 6)
165		Administration - Total	6900	\$ 1,339,275	\$ (11,629)	\$ 1,327,646	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 78,949	\$ 0	\$ 78,949	(Sch 3)
166	.20-.39	Fringe Benefits	6900	14,866	(120)	14,746	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	19,815	0	19,815	(Sch 4)
166		Medical Records - Total	6900	\$ 113,630	\$ (120)	\$ 113,510	
167		CDPH Licensing Fees	6900	\$ 22,960	\$ 0	\$ 22,960	(Sch 6)
168		Professional Liability Insurance	6900	\$ 93,328	\$ 0	\$ 93,328	(Sch 6)
169		Quality Assurance Fees	6900	\$ 415,038	\$ 0	\$ 415,038	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 65,417	\$ 0	\$ 65,417	(Sch 3)
170	.20-.39	Fringe Benefits	6800	7,019	(99)	6,920	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 72,436	\$ (99)	\$ 72,337	
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		\$ 2,245,165	\$ (12,078)	\$ 2,233,087	
200		Total		\$ 7,394,375	\$ (16,857)	\$ 7,377,518	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 105,824	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
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Provider NPI:
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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	(136)	(136)						
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	(127)	(127)						
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	(225)		(225)					
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	(71)	(71)						
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	(330)	(330)						
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	(330)	(330)						
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	(285)	(285)						
082	3	Occupational Therapy - Agency Staff	0							
082	4	Occupational Therapy - Other - Nonlabor	0							
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	(35)	(35)						
083	3	Speech Pathology - Agency Staff	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0							
085	1	Pharmacy - Salaries and Wages	0							
085	2	Pharmacy - Fringe Benefits	0							
085	3	Pharmacy - Agency Staff	0							
085	4	Pharmacy - Other - Nonlabor	0							
090	1	Laboratory - Salaries and Wages	0							
090	2	Laboratory - Fringe Benefits	0							
090	3	Laboratory - Agency Staff	0							
090	4	Laboratory - Other - Nonlabor	0							
095	1	Home Health Services - Salaries and Wages	0							
095	2	Home Health Services - Fringe Benefits	0							
095	3	Home Health Services - Agency Staff	0							
095	4	Home Health Services - Other - Nonlabor	0							
100	1	Other Ancillary Services - Salaries and Wages	0							
100	2	Other Ancillary Services - Fringe Benefits	0							
100	3	Other Ancillary Services - Agency Staff	0							
100	4	Other Ancillary Services - Other - Nonlabor	0							
101	1	Subacute Care Ancillary Services - Salaries and Wages	0							
101	2	Subacute Care Ancillary Services - Fringe Benefits	0							
101	3	Subacute Care Ancillary Services - Agency Staff	0							
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	0							
105	2	Skilled Nursing Care - Fringe Benefits	(3,240)	(3,240)						
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	0							
110	1	Intermediate Care - Salaries and Wages	0							
110	2	Intermediate Care - Fringe Benefits	0							
110	3	Intermediate Care - Agency Staff	0							
110	4	Intermediate Care - Other - Nonlabor	0							
115	1	Mentally Disordered Care - Salaries and Wages	0							
115	2	Mentally Disordered Care - Fringe Benefits	0							
115	3	Mentally Disordered Care - Agency Staff	0							
115	4	Mentally Disordered Care - Other - Nonlabor	0							
120	1	Developmentally Disabled Care - Salaries and Wages	0							
120	2	Developmentally Disabled Care - Fringe Benefits	0							
120	3	Developmentally Disabled Care - Agency Staff	0							
120	4	Developmentally Disabled Care - Other - Nonlabor	0							
125	1	Subacute Care - Salaries and Wages	0							
125	2	Subacute Care - Fringe Benefits	0							
125	3	Subacute Care - Agency Staff	0							
125	4	Subacute Care - Other - Nonlabor	0							
126	1	Subacute Care - Pediatric - Salaries and Wages	0							
126	2	Subacute Care - Pediatric - Fringe Benefits	0							
126	3	Subacute Care - Pediatric - Agency Staff	0							
126	4	Subacute Care - Pediatric - Other - Nonlabor	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0							
128	2	Transitional Inpatient Care - Fringe Benefits	0							
128	3	Transitional Inpatient Care - Agency Staff	0							
128	4	Transitional Inpatient Care - Other - Nonlabor	0							
130	1	Hospice Inpatient Care - Salaries and Wages	0							
130	2	Hospice Inpatient Care - Fringe Benefits	0							
130	3	Hospice Inpatient Care - Agency Staff	0							
130	4	Hospice Inpatient Care - Other - Nonlabor	0							
135	1	Other Routine Services - Salaries and Wages	0							
135	2	Other Routine Services - Fringe Benefits	0							
135	3	Other Routine Services - Agency Staff	0							
135	4	Other Routine Services - Other - Nonlabor	0							
139	1	Residential Care - Salaries and Wages	0							
139	2	Residential Care - Fringe Benefits	0							
139	3	Residential Care - Agency Staff	0							
139	4	Residential Care - Other - Nonlabor	0							
140	1	Beauty and Barber - Salaries and Wages	0							
140	2	Beauty and Barber - Fringe Benefits	0							
140	3	Beauty and Barber - Agency Staff	0							
140	4	Beauty and Barber - Other - Nonlabor	0							
145	1	Other Nonreimbursable - Salaries and Wages	0							
145	2	Other Nonreimbursable - Fringe Benefits	0							
145	3	Other Nonreimbursable - Agency Staff	0							
145	4	Other Nonreimbursable - Other - Nonlabor	0							
155	1	Social Services - Salaries and Wages	0							
155	2	Social Services - Fringe Benefits	(98)	(98)						
155	3	Social Services - Agency Staff	0							
155	4	Social Services - Other - Nonlabor	0							
160	1	Activities - Salaries and Wages	0							
160	2	Activities - Fringe Benefits	(132)	(132)						
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	(840)	(840)						
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(10,789)			(10,789)				
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	(120)	(120)						
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	CDPH Licensing Fees	0							
168	4	Professional Liability Insurance	0							
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	0							
170	2	Inservice Education - Nursing - Fringe Benefits	(99)	(99)						
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	0							
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

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Line No.	Sub No.	Description	TOTAL ADJ (Page 1)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
200		Total	<u>(\$16,857)</u> (To Sch 8)	<u>(5,843)</u>	<u>(225)</u>	<u>(10,789)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
BROADWAY BY THE SEA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1922083435		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Group Health Insurance To identify Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304		\$0	\$105,824	\$105,824	

Provider Name							Fiscal Period	Provider NPI	Adjustments	
BROADWAY BY THE SEA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1922083435	7	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
2	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$14,943	(\$136)	\$14,807
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefit:	30,176	(127)	30,049
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefit:	82,515	(71)	82,444
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	171,343	(330)	171,013
	10.5	080	2	8A-1	080	2	Physical Therapy - Fringe Benefits	32,490	(330)	32,160
	10.5	082	2	8A-1	082	2	Occupational Therapy - Fringe Benefits	36,700	(285)	36,415
	10.5	083	2	8A-1	083	2	Speech Pathology - Fringe Benefits	5,107	(35)	5,072
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	401,462	(3,240)	398,222
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	13,513	(98)	13,415
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	18,543	(132)	18,411
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	118,952	(840)	118,112
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	14,866	(120)	14,746
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	7,019	(99)	6,920
							To adjust the worker's compensation expense to agree with the provider's worker's compensation insurance policies, and to eliminate prior year worker's compensation expense. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304			
3	10.5	040	4	8A-1	040	4	Property Taxes	\$42,882	(\$225)	\$42,657
							To reflect the proper accrual of real property taxes applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$665,205	(\$10,789)	\$654,416
							To adjust home office costs to agree with the filed North American Health Care, Inc. Home Office Cost Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

Provider Name							Fiscal Period	Provider NPI		Adjustments
BROADWAY BY THE SEA							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1922083435		7
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 PATIENT DAYS</u>										
5	4.1	5	6	1	12		Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	30,378	1	30,379
6	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	373	373
7	4.1	5	2	1	15		Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Report Date: November 08, 2012 Payment Period: January 1, 2011 through October 31, 2012 Service Period: January 1, 2011 through December 31, 2011 42 CFR, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	21,766	(373)	21,393