

**REPORT
ON THE
RATE SETTING AUDIT**

**BROADWAY MANOR CONVALESCENT HOSPITAL
GLENDALE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1053480418**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: Minh Nguyen**



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



EDMUND G. BROWN JR.
GOVERNOR

May 10, 2013

Alexandra Tellez, Administrator
Broadway Manor Convalescent Hospital
605 West Broadway Boulevard
Glendale, CA 91204

BROADWAY MANOR CONVALESCENT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI): 1053480418
FISCAL PERIOD ENDED: DECEMBER 31, 2011

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

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, 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 that include a summary of the total due the State in the amount of \$1,141, which resulted from Medi-Cal overpayments
3. Audited Allocation of Home Office Cost

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

Alexandra Tellez
Page 3

If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

cc: Zaid Pervaiz
Corporate Controller
Longwood Management Corporation
4032 Wilshire Boulevard, Suite 600
Los Angeles, CA 90010

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

BROADWAY MANOR CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1053480418

OSHPD Facility No.:

206190704

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	\$ 2,046,605	\$ 75.22
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 589,537	\$ 21.67
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 438,510	\$ 16.12
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 149,885	\$ 5.51
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 27,557	\$ 1.01
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,536	\$ 0.53
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 40,942	\$ 1.50
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 262,941	\$ 9.66
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 546,318	\$ 20.08
11	Cost of Routine Service/Audited Total Costs	\$ 4,134,915.00	\$ 4,116,831	\$ 151.30
12	Total Patient Days (Adj 9)	27,174	27,209	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 152.16	\$ 151.30	
14	Overpayments (Adj 11)		\$ 1,141	
15	Medi-Cal Days (Adj 10)	19,635	19,689	
16	Medi-Cal Managed Care Days (Adj)		0	
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 MANOR CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1053480418

OSHPD Facility No.:

206190704

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 MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1053480418

OSHPD Facility No.:
206190704

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	\$ 50,604	\$ 50,604		
160	Activities	68,601		\$ 68,601	
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	352,611	0	0	352,611
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	238,407	0	0	238,407
083	Speech Pathology	42,735	0	0	42,735
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	1,927,400	50,604	68,601	2,046,605 *
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	\$ 2,680,358	\$ 50,604	\$ 68,601	\$ 2,680,358

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

Provider NPI:
1053480418

OSHPD Facility Number:
206190704

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	\$ 71,751	\$ 71,751										
010	Housekeeping	109,932	900	\$ 110,832									
060	Laundry and Linen	57,091	3,607	5,642	\$ 66,340								
065	Dietary	261,324	6,040	9,448	0	\$ 276,811							
155	Social Services	N/A	587	919	0	0	\$ 1,506						
160	Activities	N/A	7,275	11,380	0	0	0	\$ 18,655					
165	Administration	N/A	1,464	2,290	0	0	0	0	\$ 3,755	\$ 3,755			
166	Medical Records	52,659	877	1,372	0	0	0	0	54,908		\$ 54,908		
170	Inservice Education - Nursing	65,282	0	0	0	0	0	0	\$ 65,282				
ANCILLARY SERVICES													
075	Patient Supplies		2,600	4,068	0	0	0	0	0	6,668	70	1,029	\$ 7,767
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	1	12	13
080	Physical Therapy		2,242	3,507	0	0	0	0	0	5,749	339	4,956	11,044
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	218	3,185	3,403
083	Speech Pathology		0	0	0	0	0	0	0	0	39	571	610
085	Pharmacy		1,159	1,813	0	0	0	0	0	2,972	141	2,061	5,174
090	Laboratory		0	0	0	0	0	0	0	0	15	222	237
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	14	207	221
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		45,000	70,393	66,340	276,811	1,506	18,655	65,282	543,987	2,915	42,634	589,537
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	2	31	33
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 618,039	\$ 71,751	\$ 110,832	\$ 66,340	\$ 276,811	\$ 1,506	\$ 18,655	\$ 65,282	\$ 559,377	\$ 3,755	\$ 54,908	\$ 618,039

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

Provider NPI:
1053480418

OSHPD Facility Number:
206190704

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	\$ 177,643	\$ 177,643										
010	Housekeeping	25,852	2,228	\$ 28,080									
060	Laundry and Linen	22,478	8,930	1,430	\$ 32,838								
065	Dietary	134,130	14,953	2,394	0	\$ 151,477							
155	Social Services	0	1,454	233	0	0	\$ 1,686						
160	Activities	7,205	18,012	2,883	0	0	0	\$ 28,100					
165	Administration	N/A	3,625	580	0	0	0	0		\$ 4,205	\$ 4,205		
166	Medical Records	6,163	2,171	348	0	0	0	0		8,682		\$ 8,682	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	55,716	6,438	1,031	0	0	0	0	0	63,185	79	163	\$ 63,426
077	Specialized Support Surfaces	930	0	0	0	0	0	0	0	930	1	2	933
080	Physical Therapy	0	5,551	889	0	0	0	0	0	6,439	380	784	7,602
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	244	504	747
083	Speech Pathology	0	0	0	0	0	0	0	0	0	44	90	134
085	Pharmacy	144,754	2,870	459	0	0	0	0	0	148,083	158	326	148,567
090	Laboratory	16,628	0	0	0	0	0	0	0	16,628	17	35	16,680
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	15,469	0	0	0	0	0	0	0	15,469	16	33	15,518
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	85,157	111,412	17,834	32,838	151,477	1,686	28,100	0	428,504	3,265	6,741	438,510
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	2,324	0	0	0	0	0	0	0	2,324	2	5	2,331
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 694,449	\$ 177,643	\$ 28,080	\$ 32,838	\$ 151,477	\$ 1,686	\$ 28,100	\$ -	\$ 681,562	\$ 4,205	\$ 8,682	\$ 694,449

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1053480418

OSHPD Facility Number:
206190704

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 165,088	84%							
	Property Tax (line 40)	30,352	16%	\$ 195,440						
005	Plant Operations and Maintenance			2,421	\$ 2,421					
010	Housekeeping			2,421	30	\$ 2,451				
060	Laundry and Linen			9,703	122	125	\$ 9,950			
065	Dietary			16,247	204	209	0	\$ 16,660		
155	Social Services			1,580	20	20	0	0	\$ 1,620	
160	Activities			19,571	245	252	0	0	0	\$ 20,068
165	Administration			3,939	49	51	0	0	0	0
166	Medical Records			2,359	30	30	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			6,995	88	90	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			6,031	76	78	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			3,118	39	40	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			121,055	1,518	1,557	9,950	16,660	1,620	20,068
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	\$ 195,440	100%	\$ 195,440	\$ 2,421	\$ 2,451	\$ 9,950	\$ 16,660	\$ 1,620	\$ 20,068

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1053480418

OSHPD Facility Number:
206190704

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 84% Of Total	Property Tax 16% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 165,088	84%							
	Property Tax (line 40)	30,352	16%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 4,039	\$ 4,039				
166	Medical Records				2,419		\$ 2,419			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	7,173	76	45	\$ 7,294	\$ 6,161	\$ 1,133
077	Specialized Support Surfaces			0	0	1	1	1	1	0
080	Physical Therapy			0	6,184	365	218	6,767	5,716	1,051
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	234	140	375	316	58
083	Speech Pathology			0	0	42	25	67	57	10
085	Pharmacy			0	3,197	152	91	3,440	2,906	534
090	Laboratory			0	0	16	10	26	22	4
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15	9	24	21	4
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	172,427	3,136	1,878	177,442	149,885	27,557 *
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	2	1	4	3	1
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 195,440	100%	\$ -	\$ 188,982	\$ 4,039	\$ 2,419	\$ 195,440	\$ 165,088	\$ 30,352

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

Provider NPI:
1053480418

OSHPD Facility Number:
206190704

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. 63% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 5% of Total	Quality Assur. Fees 30% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 3,144												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	700,445												
	Total Costs Allocable as Administration	703,589	63%											
167	CDPH Licensing Fees	18,720	2%											
168	Professional Liability Insurance	52,728	5%											
169	Quality Assurance Fees	338,635	30%											
174	Caregiver Training	0	0%											
	Total	1,113,672	100%						\$ 1,113,672					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 6,668	\$ 63,185	\$ 7,173	\$ 77,026	20,870	\$ 13,185	\$ 351	\$ 988	\$ 6,346	\$ -
077	Specialized Support Surfaces			0	0	930	0	930	252	159	4	12	77	0
080	Physical Therapy			352,611	5,749	6,439	6,184	370,984	100,517	63,504	1,690	4,759	30,564	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			238,407	0	0	0	238,407	64,596	40,810	1,086	3,058	19,642	0
083	Speech Pathology			42,735	0	0	0	42,735	11,579	7,315	195	548	3,521	0
085	Pharmacy			0	2,972	148,083	3,197	154,253	41,795	26,405	703	1,979	12,708	0
090	Laboratory			0	0	16,628	0	16,628	4,505	2,846	76	213	1,370	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15,469	0	15,469	4,191	2,648	70	198	1,274	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			2,046,605	543,987	428,504	172,427	3,191,523	864,737	546,318	14,536	40,942	262,941	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	2,324	0	2,324	630	398	11	30	191	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,113,672		\$ 2,680,358	\$ 559,377	\$ 681,562	\$ 188,982	\$ 4,110,279	\$ 1,113,672					
	Total Administrative Costs							\$ 1,113,672		\$ 703,589	\$ 18,720	\$ 52,728	\$ 338,635	\$ -
	Unit Cost Multiplier							0.27094804						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 58,662	\$ 12,887	\$ 6,458	\$ 78,007							
	TOTAL FACILITY COSTS							\$ 5,301,958						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

Provider NPI:
1053480418

OSHPD Facility Number:
206190704

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 8)	Plant Ops (SQ FT) 5 (Adj 8)	Hskpng (SQ FT) 10 (Adj 8)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (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	118									
010	Housekeeping	118	118								
060	Laundry and Linen	473	473	473							
065	Dietary	792	792	792							
155	Social Services	77	77	77							
160	Activities	954	954	954							
165	Administration	192	192	192							
166	Medical Records	115	115	115							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	341	341	341						77,026	77,026
077	Specialized Support Surfaces									930	930
080	Physical Therapy	294	294	294						370,984	370,984
081	Respiratory Therapy									0	0
082	Occupational Therapy									238,407	238,407
083	Speech Pathology									42,735	42,735
085	Pharmacy	152	152	152						154,253	154,253
090	Laboratory									16,628	16,628
095	Home Health Services									0	0
100	Other Ancillary Services									15,469	15,469
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,901	5,901	5,901	265,710	79,713	2,012,557	2,012,557	2,012,557	3,191,523	3,191,523
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									2,324	2,324
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,527	9,409	9,291	265,710	79,713	2,012,557	2,012,557	2,012,557	4,110,279	4,110,279
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 50,604	\$ 68,601			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.025144133	0.034086488			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 71,751	\$ 110,832	\$ 66,340	\$ 276,811	\$ 1,506	\$ 18,655	\$ 65,282	\$ 3,755	\$ 54,908
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		7.62578382	11.92894656	0.24967215	3.47259978	0.00074816	0.00926941	0.03243734	0.00091344	0.01335865
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 177,643	\$ 28,080	\$ 32,838	\$ 151,477	\$ 1,686	\$ 28,100	\$ -	\$ 4,205	\$ 8,682
	UNIT COST MULTIPLIER (INDIRECT OTHER)		18.88011478	3.02226386	0.12358521	1.90027579	0.00083798	0.01396227	0.00000000	0.00102311	0.00211221
	TOTAL CAPITAL COSTS - SCH. 5	\$ 195,440	\$ 2,421	\$ 2,451	\$ 9,950	\$ 16,660	\$ 1,620	\$ 20,068	\$ -	\$ 4,039	\$ 2,419
	UNIT COST MULTIPLIER (CAPITAL COSTS)	20.51432770	0.25727396	0.26380895	0.03744590	0.20900035	0.00080481	0.00997129	0.00000000	0.00098261	0.00058854

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

BROADWAY MANOR CONVALESCENT HOSPITAL

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1053480418

OSHPD Facility Number:

206190704

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	\$ 92,209	\$ (32,778)	\$ 59,431	(Sch 3)
005	.20-.39	Fringe Benefits	6200	12,320	0	12,320	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	177,643	0	177,643	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 282,172	\$ (32,778)	\$ 249,394	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 91,055	\$ 0	\$ 91,055	(Sch 3)
010	.20-.39	Fringe Benefits	6300	18,877	0	18,877	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	25,852	0	25,852	(Sch 4)
010		Housekeeping - Total	6300	\$ 135,784	\$ 0	\$ 135,784	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	3,029	0	3,029	(Sch 5)
025		Depreciation: Equipment	7140	2,675	0	2,675	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	159,384	0	159,384	(Sch 5)
040		Property Taxes	7300	30,352	0	30,352	(Sch 5)
045		Property Insurance	7400	3,144	0	3,144	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 616,540	\$ (32,778)	\$ 583,762	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 47,288	\$ 0	\$ 47,288	(Sch 3)
060	.20-.39	Fringe Benefits	6400	9,803	0	9,803	(Sch 3)
060	.79	Agency Staff	6400	7,616	(7,616)	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	14,862	7,616	22,478	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 79,569	\$ 0	\$ 79,569	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 225,830	\$ (9,378)	\$ 216,452	(Sch 3)
065	.20-.39	Fringe Benefits	6500	44,872	0	44,872	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	134,130	0	134,130	(Sch 4)
065		Dietary - Total	6500	\$ 404,832	\$ (9,378)	\$ 395,454	
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	55,716	0	55,716	(Sch 4)
075		Patient Supplies - Total	8100	\$ 55,716	\$ 0	\$ 55,716	
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	930	0	930	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 930	\$ 0	\$ 930	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1053480418

OSHPD Facility Number:
206190704

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	352,611	0	352,611	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 352,611	\$ 0	\$ 352,611	
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	238,407	0	238,407	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 238,407	\$ 0	\$ 238,407	
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	42,735	0	42,735	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 42,735	\$ 0	\$ 42,735	
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	144,754	0	144,754	(Sch 4)
085		Pharmacy - Total	8300	\$ 144,754	\$ 0	\$ 144,754	
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	16,628	0	16,628	(Sch 4)
090		Laboratory - Total	8400	\$ 16,628	\$ 0	\$ 16,628	
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	15,469	0	15,469	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 15,469	\$ 0	\$ 15,469	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1053480418

OSHPD Facility Number:
206190704

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		\$ 867,250	\$ 0	\$ 867,250	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,650,547	\$ (54,104)	\$ 1,596,443	(Sch 2)
105	.20-.39	Fringe Benefits	6110	335,751	(4,794)	330,957	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	89,739	(4,582)	85,157	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,076,037	\$ (63,480)	\$ 2,012,557	
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 MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1053480418

OSHPD Facility Number:
206190704

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	2,324	0	2,324
140		Beauty and Barber - Total	8900	\$ 2,324	\$ 0	\$ 2,324
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		\$ 2,078,361	\$ (63,480)	\$ 2,014,881
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 41,915	\$ 0	\$ 41,915
155	.20-.39	Fringe Benefits	6600	8,689	0	8,689
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600		0	0
155		Social Services - Total	6600	\$ 50,604	\$ 0	\$ 50,604

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

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

Provider NPI:
1053480418

OSHPD Facility Number:
206190704

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	\$ 56,821	\$ 0	\$ 56,821	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,780	0	11,780	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,205	0	7,205	(Sch 4)
160		Activities - Total	6700	\$ 75,806	\$ 0	\$ 75,806	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 251,353	\$ (34,565)	\$ 216,788	(Sch 6)
165	.20-.39	Fringe Benefits	6900	40,148	4,794	44,942	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	317,012	121,703	438,715	(Sch 6)
165		Administration - Total	6900	\$ 608,513	\$ 91,932	\$ 700,445	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 43,617	\$ 0	\$ 43,617	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,042	0	9,042	(Sch 3)
166	.49	Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,163	0	6,163	(Sch 4)
166		Medical Records - Total	6900	\$ 58,822	\$ 0	\$ 58,822	
167		CDPH Licensing Fees	6900	\$ 18,720	\$ 0	\$ 18,720	(Sch 6)
168		Professional Liability Insurance	6900	\$ 56,472	\$ (3,744)	\$ 52,728	(Sch 6)
169		Quality Assurance Fees	6900	\$ 338,635	\$ 0	\$ 338,635	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 54,072	\$ 0	\$ 54,072	(Sch 3)
170	.20-.39	Fringe Benefits	6800	11,210	0	11,210	(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	\$ 65,282	\$ 0	\$ 65,282	
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		\$ 1,272,854	\$ 88,188	\$ 1,361,042	
200		Total		\$ 5,319,406	\$ (17,448)	\$ 5,301,958	
210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 51,494	

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

Provider Name							Fiscal Period			Provider NPI		Adjustments
BROADWAY MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1053480418		11
Report References												
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1	Not Reported			8	210		Total Facility Group Health Insurance To identify group health insurance costs for informational purposes only. 42 CFR 413.20 and 413.24 CMP Pub. 15-1, Sections 2300 and 2304			\$0	\$51,494	\$51,494

Provider Name							Fiscal Period		Provider NPI		Adjustments
BROADWAY MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1053480418		11
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	060	3	8A-1	060	3	Laundry and Linen - Agency Staff	\$7,616	(\$7,616)	\$0	
	10.5	060	4	8A-1	060	4	Laundry and Linen - Other - Nonlabor	14,862	7,616	22,478	
							To reclassify laundry and linen non agency staff expenses to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	\$56,472	(\$727)	\$55,745 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	317,012	727	317,739 *	
							To reclassify all other insurance expense from the Professional Liability Insurance cost center to Administration cost center. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501 and 52507				
4	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	\$89,739	(\$4,582)	\$85,157	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 317,739	4,582	322,321 *	
							To reclassify pharmacy consultant expense to the Administrative cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300 and 2304 CCR, Title 22, Sections 51123 and 51511				
5	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	\$1,650,547	(\$23,125)	\$1,627,422 *	
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	335,751	(4,794)	330,957	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	251,353	23,125	274,478 *	
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	40,148	4,794	44,942	
							To reclassify Central Supply Clerk wages and benefits to the Administration cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(b) and 52501				

Provider Name							Fiscal Period		Provider NPI		Adjustments
BROADWAY MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1053480418		11
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											
6	10.5	005	1	8A-1	005	1	Plant Operations and Maintenance - Salaries and Wages	\$92,209	(\$32,778)	\$59,431	
	10.5	065	1	8A-1	065	1	Dietary - Salaries and Wages	225,830	(9,378)	216,452	
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages	* 1,627,422	(30,979)	1,596,443	
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	* 274,478	(57,690)	216,788	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 322,321	116,394	438,715	
							To adjust reported home office costs to agree with the Longwood Management Corporation Home Office Audit Report for fiscal period ended February 28, 2011 and February 29, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
7	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance	* \$55,745	(\$3,017)	\$52,728	
							To reconcile the reported liability insurance expenses to agree with the provider's insurance policies. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
BROADWAY MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1053480418		11
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>ADJUSTMENT TO REPORTED STATISTICS</u>												
8	10.7	105	1-3	7	105		Skilled Nursing Care (Square Feet)	5,828	73	5,901		
	10.7	165	1-3	7	165		Administration	295	(103)	192		
	10.7	175	1	7	N/A		Total Square Feet	9,557	(30)	9,527		
	10.7	175	2	7	N/A		Total Square Feet	9,439	(30)	9,409		
	10.7	175	3	7	N/A		Total Square Feet	9,321	(30)	9,291		
							To adjust square feet statistics to agree with the provider's records in order to properly allocate indirect costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306					

Provider Name							Fiscal Period	Provider NPI		Adjustments
BROADWAY MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1053480418		11
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										
9	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	27,174	35	27,209	
10	4.1	5	2	1	15	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through August 31, 2012 Report Date: September 17, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	19,635	54	19,689	

Provider Name							Fiscal Period			Provider NPI		Adjustments
BROADWAY MANOR CONVALESCENT HOSPITAL							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1053480418		11
Report References							As Reported	Increase (Decrease)	As Adjusted			
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.	Explanation of Audit Adjustments					
<u>ADJUSTMENT TO OTHER MATTERS</u>												
11	Not Reported			1	14		Overpayment 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	\$0	\$1,141	\$1,141		