APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

BROADWAY MANOR CONVALESCENT HOSPITAL
GLENDALE, CALIFORNIA
PROVIDER NOS. ZZT05670J / NPI 1053480418

FISCAL PERIOD ENDED
DECEMBER 31, 2007

Audits Section – Burbank
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Daniel J. Giardinelli
Audit Supervisor: Debra K. Blake
Auditor: Robert Miles

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

February 7, 2013

CERTIFIED MAIL NO. 7008 1830 0004 4211 0566

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San Diego, California 92101

In the Matter of:

BROADWAY MANOR CONVALESCENT HOSPITAL
PROVIDER NOS. ZZT05670J / NPI 1053480418
FISCAL PERIOD ENDED DECEMBER 31, 2007
APPEAL NUMBER NF9-1207-960C-MJN

Pursuant to the Office of Administrative Hearings and Appeals' Final Decisions signed on June 26, 2012 and November 6, 2012, the following revisions are made to the Medi-Cal revised audit report dated June 4, 2010.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Revised Cost and Cost Per Day	$ 3,186,585	$ 120.99
Revision	1,568	0.06
Revised 2 Cost and Cost Per Day	$ 3,188,153	$ 121.05

Enclosed are the revised schedules detailing the results of the recomputation.

If you have any questions in regards to this revision, please contact Debra K. Blake, Audit Supervisor, at (818) 295-2620.

Original Signed By

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cc: See Next Page

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STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05670J

OSHPD Facility No.:
206190704

Line No.	PROGRAM DESCRIPTION	AS REVISED	AS REVISED 2	REVISED 2 COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 1,677,641	$ 1,677,641	$ 63.70
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 449,660	$ 449,660	$ 17.07
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 351,053	$ 351,053	$ 13.33
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 111,751	$ 111,751	$ 4.24
5	Property Taxes (Sch. 5, Ln. 105)	$ 26,259	$ 26,259	$ 1.00
6	DHS Licensing Fees (Sch. 6, Ln. 105)	$ 12,899	$ 12,899	$ 0.49
7	Liability Insurance (Sch. 6, Ln. 105)	$ 63,870	$ 63,870	$ 2.43
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 159,145	$ 159,145	$ 6.04
10	Cost of Administration (Sch. 6, Ln. 105)	$ 334,308	$ 335,875	$ 12.75
11	Cost of Routine Service/Audited Total Costs	$ 3,186,585	$ 3,188,153	$ 121.05
12	Total Patient Days (Rev)	26,337	26,337	
13	Cost Per Patient Day (Cost Divided by Days)	$ 120.99	$ 121.05	
14	Overpayments (Rev)	$ 20,014	$ 20,014	
15	Total Licensed Nursing Facility Beds - Level B (Rev)	78	78	
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
17	Total Patient Days (Rev)	0	0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Rev)	$ 0	$ 0	
	MENTALLY DISORDERED			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
21	Total Patient Days (Rev)	0	0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Rev)	$ 0	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
25	Total Patient Days (Rev)	0	0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Rev)	$ 0	$ 0	
	ADULT SUBACUTE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ 0	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ 0	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ 0	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ 0	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ 0	$ 0	$ 0.00
33	DHS Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ 0	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ 0	$ 0	$ 0.00
35	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	$ 0	$ 0	$ 0.00
36	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	$ 0	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ 0	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05670J

OSHPD Facility No.:
206190704

Line No.	PROGRAM DESCRIPTION	AS REVISED	AS REVISED 2	REVISED 2 COST PER PATIENT DAY
	PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
49	Total Patient Days (Rev)	0	0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Rev)	$ 0	$ 0	
	OTHER ROUTINE SERVICES			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 0	$ 0	
53	Total Patient Days (Rev)	0	0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Rev)	$ 0	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05670J

OSHPD Facility No.:
206190704

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
5.00	Plant Operations and Maintenance					
10.00	Housekeeping					
60.00	Laundry and Linen					
65.00	Dietary					
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 40,364	$ 40,364			
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	65,508		$ 65,508		
165.00	Administration					
165.00	Medical Records					
170.00	Inservice Education - Nursing					
	ANCILLARY SERVICES					
75.00	Patient Supplies	67,308	0	0	$ 67,308	
77.00	Specialized Support Surfaces	N/A	0	0	0	
80.00	Physical Therapy	221,966	0	0	221,966	
81.00	Respiratory Therapy	0	0	0	0	
82.00	Occupational Therapy	209,082	0	0	209,082	
83.00	Speech Pathology	55,820	0	0	55,820	
85.00	Pharmacy	199,341	0	0	199,341	
90.00	Laboratory	14,805	0	0	14,805	
95.00	Home Health Services	0	0	0	0	
100.00	Other Ancillary Services	17,311	0	0	17,311	
100.06	Subacute Ancillary Services	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105.00	Skilled Nursing Care	1,571,769	40,364	65,508	1,677,641	*
110.00	Intermediate Care	0	0	0	0	*
115.00	Mentally Disordered	0	0	0	0	*
120.00	Developmentally Disabled	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	*
126.00	Subacute Care - Pediatrics	0	0	0	0	*
130.00	Hospice Inpatient Care	0	0	0	0	*
135.00	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0	
140.00	Beauty and Barber	3,706	0	0	3,706	
145.00	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 2,466,980	$ 40,364	$ 65,508	$ 2,466,980	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name: BROADWAY MANOR CONVALESCENT HOSPITAL
Provider Number: ZZT05670J
OSHPD Facility Number: 206190704
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 94,634	$ 94,634											
10.00	Housekeeping	80,300	1,183	$ 81,483										
60.00	Laundry and Linen	39,412	4,742	4,135	$ 48,289									
65.00	Dietary	188,743	7,940	6,924	0	$ 203,607								
155.00	Social Services	N/A	772	673	0	0	$ 1,445							
160.00	Activities	N/A	9,565	8,340	0	0	0	$ 17,904						
165.00	Administration	N/A	3,690	3,217	0	0	0	0		$ 6,907	$ 6,907			
165.00	Medical Records	42,876	1,153	1,005	0	0	0	0		45,034		$ 45,034		
170.00	Inservice Education - Nursing	31,166	0	0	0	0	0	0	$ 31,166					
	ANCILLARY SERVICES													
75.00	Patient Supplies		3,419	2,981	0	0	0	0	0	6,400	173	1,128	$ 7,700	
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy		2,948	2,570	0	0	0	0	0	5,518	483	3,147	9,147	
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy		0	0	0	0	0	0	0	0	425	2,773	3,199	
83.00	Speech Pathology		0	0	0	0	0	0	0	0	114	740	854	
85.00	Pharmacy		1,524	1,329	0	0	0	0	0	2,853	422	2,749	6,023	
90.00	Laboratory		0	0	0	0	0	0	0	0	30	196	226	
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	35	230	265	
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care		57,699	50,310	48,289	203,607	1,445	17,904	31,166	410,420	5,218	34,023	449,660	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		0	0	0	0	0	0	0	0	8	49	57	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 477,131	$ 94,634	$ 81,483	$ 48,289	$ 203,607	$ 1,445	$ 17,904	$ 31,166	$ 425,190	$ 6,907	$ 45,034	$ 477,131	

* (To Schedule 1)

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

Provider Name: BROADWAY MANOR CONVALESCENT HOSPITAL
Provider Number: ZZT05670J
OSHPD Facility Number: 206190704
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 131,427	$ 131,427											
10.00	Housekeeping	24,734	1,643	$ 26,377										
60.00	Laundry and Linen	14,939	6,586	1,339	$ 22,863									
65.00	Dietary	113,181	11,028	2,241	0	$ 126,450								
155.00	Social Services	0	1,072	218	0	0	$ 1,290							
160.00	Activities	3,699	13,283	2,700	0	0	0	$ 19,682						
165.00	Administration	N/A	5,124	1,041	0	0	0	0		$ 6,165	$ 6,165			
165.00	Medical Records	0	1,601	325	0	0	0	0		1,927		$ 1,927		
170.00	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
75.00	Patient Supplies	0	4,748	965	0	0	0	0	0	5,713	154	48	$ 5,916	
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy	0	4,094	832	0	0	0	0	0	4,926	431	135	5,491	
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	380	119	498	
83.00	Speech Pathology	0	0	0	0	0	0	0	0	0	101	32	133	
85.00	Pharmacy	0	2,116	430	0	0	0	0	0	2,547	376	118	3,040	
90.00	Laboratory	0	0	0	0	0	0	0	0	0	27	8	35	
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	31	10	41	
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care	78,237	80,132	16,286	22,863	126,450	1,290	19,682	0	344,940	4,658	1,456	351,053	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		0	0	0	0	0	0	0	0	7	2	9	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 366,217	$ 131,427	$ 26,377	$ 22,863	$ 126,450	$ 1,290	$ 19,682	$ -	$ 358,125	$ 6,165	$ 1,927	$ 366,217	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05670J

OSHPD Facility Number:
206190704

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)	$ 123,769	81%							
	Property Tax (line 40)	29,083	19%	$ 152,852						
5.00	Plant Operations and Maintenance			1,887	$ 1,887					
10.00	Housekeeping			1,887	24	$ 1,911				
60.00	Laundry and Linen			7,565	95	97	$ 7,757			
65.00	Dietary			12,667	158	162	0	$ 12,988		
155.00	Social Services			1,232	15	16	0	0	$ 1,263	
160.00	Activities			15,258	191	196	0	0	0	$ 15,644
165.00	Administration			5,886	74	75	0	0	0	0
165.00	Medical Records			1,839	23	24	0	0	0	0
170.00	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			5,454	68	70	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			4,702	59	60	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			0	0	0	0	0	0	0
83.00	Speech Pathology			0	0	0	0	0	0	0
85.00	Pharmacy			2,431	30	31	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			92,044	1,151	1,180	7,757	12,988	1,263	15,644
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			0	0	0	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 152,852	100%	$ 152,852	$ 1,887	$ 1,911	$ 7,757	$ 12,988	$ 1,263	$ 15,644

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05670J

OSHPD Facility Number:
206190704

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 81% Of Total	Property Tax 19% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 123,769	81%								
	Property Tax (line 40)	29,083	19%								
5.00	Plant Operations and Maintenance										
10.00	Housekeeping										
60.00	Laundry and Linen										
65.00	Dietary										
155.00	Social Services										
160.00	Activities										
165.00	Administration				$ 6,035	$ 6,035					
165.00	Medical Records				1,886		$ 1,886				
170.00	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
75.00	Patient Supplies			0	5,592	151	47	$ 5,790	$ 4,689	$ 1,102	
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	
80.00	Physical Therapy			0	4,821	422	132	5,375	4,352	1,023	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	
82.00	Occupational Therapy			0	0	372	116	488	395	93	
83.00	Speech Pathology			0	0	99	31	130	105	25	
85.00	Pharmacy			0	2,493	368	115	2,976	2,410	566	
90.00	Laboratory			0	0	26	8	35	28	7	
95.00	Home Health Services			0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	31	10	40	33	8	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105.00	Skilled Nursing Care			0	132,026	4,559	1,425	138,010	111,751	26,259	*
110.00	Intermediate Care			0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0	
140.00	Beauty and Barber			0	0	7	2	9	7	2	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 152,852	100%	$ -	$ 144,931	$ 6,035	$ 1,886	$ 152,852	$ 123,769	$ 29,083	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: BROADWAY MANOR CONVALESCENT HOSPITAL

Provider Number: ZZT05670J

OSHPD Facility Number: 206190704

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

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. 59% of Total	DHS Licensing Fees 2% of Total	Liability Insurance 11% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 28% of Total	
	GENERAL SERVICES														
45.00	Property Insurance	$ 3,465													
55.00	Interest-Other	0													
165.00	Administration (Salaries & Wages, Fringe Benefits,														
	and Other - Nonlabor - excludes lines 165.03 - 165.10)	441,120													
	Subtotal - Administration Costs	444,585	59%												
165.07	DHS Licensing Fees	17,074	2%												
165.08	Liability Insurance	84,542	11%												
165.09	Caregiver Training	0	0%												
165.10	Quality Assurance Fees	210,654	28%												
	Total	756,855	100%						$ 756,855						
	ANCILLARY SERVICES														
75.00	Patient Supplies			$ 67,308	$ 6,400	$ 5,713	$ 5,592	$ 85,013	18,951	$ 11,132	$ 428	$ 2,117	$ -	$ 5,275	
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy			221,966	5,518	4,926	4,821	237,231	52,883	31,064	1,193	5,907	0	14,719	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy			209,082	0	0	0	209,082	46,608	27,378	1,051	5,206	0	12,972	
83.00	Speech Pathology			55,820	0	0	0	55,820	12,443	7,309	281	1,390	0	3,463	
85.00	Pharmacy			199,341	2,853	2,547	2,493	207,233	46,196	27,136	1,042	5,160	0	12,858	
90.00	Laboratory			14,805	0	0	0	14,805	3,300	1,939	74	369	0	919	
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services			17,311	0	0	0	17,311	3,859	2,267	87	431	0	1,074	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105.00	Skilled Nursing Care			1,677,641	410,420	344,940	132,026	2,565,027	571,789	335,875	12,899	63,870	0	159,145	*
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber			3,706	0	0	0	3,706	826	485	19	92	0	230	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 756,855		$ 2,466,980	$ 425,190	$ 358,125	$ 144,931	$ 3,395,227	$ 756,855						
	Total Administrative Costs							$ 756,855		$ 444,585	$ 17,074	$ 84,542	$ -	$ 210,654	
	Unit Cost Multiplier							0.22291737							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 51,941	$ 8,092	$ 6,035	$ 66,068							
	TOTAL FACILITY COSTS							$ 4,218,149							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: BROADWAY MANOR CONVALESCENT HOSPITAL
Provider Number: ZZT05670J
OSHPD Facility Number: 206190704
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
5	Plant Operations and Maintenance	118									
10	Housekeeping	118	118								
60	Laundry and Linen	473	473	473							
65	Dietary	792	792	792							
155	Social Services	77	77	77							
160	Activities	954	954	954							
165	Administration	368	368	368							
165	Medical Records	115	115	115							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
75	Patient Supplies	341	341	341						85,013	85,013
77	Specialized Support Surfaces									0	0
80	Physical Therapy	294	294	294						237,231	237,231
81	Respiratory Therapy									0	0
82	Occupational Therapy	0	0	0						209,082	209,082
83	Speech Pathology	0	0	0						55,820	55,820
85	Pharmacy	152	152	152						207,233	207,233
90	Laboratory									14,805	14,805
95	Home Health Services									0	0
100	Other Ancillary Services									17,311	17,311
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	5,755	5,755	5,755	256,310	76,893	1,650,006	1,650,006	1,650,006	2,565,027	2,565,027
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber									3,706	3,706
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	9,557	9,439	9,321	256,310	76,893	1,650,006	1,650,006	1,650,006	3,395,227	3,395,227
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 40,364	$ 65,508			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.024462941	0.039701674			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 94,634	$ 81,483	$ 48,289	$ 203,607	$ 1,445	$ 17,904	$ 31,166	$ 6,907	$ 45,034
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		10.02585020	8.74187859	0.18840129	2.64792688	0.00087582	0.01085112	0.01888842	0.00203419	0.01326400
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 131,427	$ 26,377	$ 22,863	$ 126,450	$ 1,290	$ 19,682	$ -	$ 6,165	$ 1,927
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.92382668	2.82984782	0.08920248	1.64449183	0.00078184	0.01192845	0.00000000	0.00181589	0.00056747
	TOTAL CAPITAL COSTS - SCH. 5	$ 152,852	$ 1,887	$ 1,911	$ 7,757	$ 12,988	$ 1,263	$ 15,644	$ -	$ 6,035	$ 1,886
	UNIT COST MULTIPLIER (CAPITAL COSTS)	15.99372188	0.19994270	0.20500509	0.03026246	0.16890675	0.00076527	0.00948138	0.00000000	0.00177741	0.00055544

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05670J

OSHPD Facility Number:
206190704

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REVISED	REVISIONS (SCHEDULE 8A-1)	REVISIONS SUBTOTAL	REVISIONS (SCHEDULE 8A-2)	AS REVISED 2	
5.00		Plant Operations and Maintenance	6200	$ 0	$ 0	$ 0	$ 0	$ 0	
5.01	.01-.19	Salaries and Wages	6200	79,693	0	79,693	0	79,693	(Sch 3)
5.02	.20-.39	Fringe Benefits	6200	14,941	0	14,941	0	14,941	(Sch 3)
5.03	.79	Agency Staff	6200	0	0	0	0	0	(Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	131,427	0	131,427	0	131,427	(Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	$ 226,061	$ 0	$ 226,061	$ 0	$ 226,061	
10.00		Housekeeping	6300	$ 0	$ 0	$ 0	$ 0	$ 0	
10.01	.01-.19	Salaries and Wages	6300	67,622	0	67,622	0	67,622	(Sch 3)
10.02	.20-.39	Fringe Benefits	6300	12,678	0	12,678	0	12,678	(Sch 3)
10.03	.79	Agency Staff	6300	0	0	0	0	0	(Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	24,734	0	24,734	0	24,734	(Sch 4)
10.05		Housekeeping - Total	6300	$ 105,034	$ 0	$ 105,034	$ 0	$ 105,034	
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	$ 0		$ 0	$ 0	$ 0	(Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	0		0	0	0	(Sch 5)
25.00		Depreciation: Equipment	7140	12,169		12,169	0	12,169	(Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	0		0	0	0	(Sch 5)
35.00		Leases and Rentals	7200	111,600		111,600	0	111,600	(Sch 5)
40.00		Property Taxes	7300	29,083		29,083	0	29,083	(Sch 5)
45.00		Property Insurance	7400	3,465		3,465	0	3,465	(Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	0		0	0	0	(Sch 5)
55.00		Interest-Other	7600	0		0	0	0	(Sch 6)
57.00		**Subtotal 005 - 055**		$ 487,412	$ 0	$ 487,412	$ 0	$ 487,412	
60.00		Laundry and Linen	6400	$ 0	$ 0	$ 0	$ 0	$ 0	
60.01	.01-.19	Salaries and Wages	6400	33,190	0	33,190	0	33,190	(Sch 3)
60.02	.20-.39	Fringe Benefits	6400	6,222	0	6,222	0	6,222	(Sch 3)
60.03	.79	Agency Staff	6400	0	0	0	0	0	(Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	14,939	0	14,939	0	14,939	(Sch 4)
60.05		Laundry and Linen - Total	6400	$ 54,351	$ 0	$ 54,351	$ 0	$ 54,351	
65.00		Dietary	6500	$ 0	$ 0	$ 0	$ 0	$ 0	
65.01	.01-.19	Salaries and Wages	6500	158,944	0	158,944	0	158,944	(Sch 3)
65.02	.20-.39	Fringe Benefits	6500	29,799	0	29,799	0	29,799	(Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	0	(Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	113181	0	113,181	0	113,181	(Sch 4)
65.05		Dietary - Total	6500	$ 301,924	$ 0	$ 301,924	$ 0	$ 301,924	
70.00		Provision for Bad Debts	7700	$ 0		$ 0	$ 0	$ 0	
		Ancillary Services (Note 1)							
75.00		Patient Supplies	8100	$ 67,308	$ 0	$ 67,308	$ 0	$ 67,308	(Sch 2)
75.01	.01-.19	Salaries and Wages	8100	0	0	0	0	0	(Sch 2)
75.02	.20-.39	Fringe Benefits	8100	0	0	0	0	0	(Sch 2)
75.03	.79	Agency Staff	8100	0	0	0	0	0	(Sch 2)
75.04	.40-.99	Other - Nonlabor	8100	0	0	0	0	0	(Sch 4)
75.05		Patient Supplies - Total	8100	$ 67,308	$ 0	$ 67,308	$ 0	$ 67,308	
77.00		Specialized Support Surfaces	8150	$ 0		$ 0	$ 0	$ 0	(Sch 4)
80.00		Physical Therapy	8200	$ 221,966	$ 0	$ 221,966	$ 0	$ 221,966	(Sch 2)
80.01	.01-.19	Salaries and Wages	8200	0	0	0	0	0	(Sch 2)
80.02	.20-.39	Fringe Benefits	8200	0	0	0	0	0	(Sch 2)
80.03	.79	Agency Staff	8200	0	0	0	0	0	(Sch 2)
80.04	.40-.99	Other - Nonlabor	8200	0	0	0	0	0	(Sch 4)
80.05		Physical Therapy - Total	8200	$ 221,966	$ 0	$ 221,966	$ 0	$ 221,966	
81.00		Respiratory Therapy	8220	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
81.01	.01-.19	Salaries and Wages	8220	0	0	0	0	0	(Sch 2)
81.02	.20-.39	Fringe Benefits	8220	0	0	0	0	0	(Sch 2)
81.03	.79	Agency Staff	8220	0	0	0	0	0	(Sch 2)
81.04	.40-.99	Other - Nonlabor	8220	0	0	0	0	0	(Sch 4)
81.05		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05670J

OSHPD Facility Number:
206190704

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REVISED	REVISIONS (SCHEDULE 8A-1)	REVISIONS SUBTOTAL	REVISIONS (SCHEDULE 8A-2)	AS REVISED 2	
82.00		Occupational Therapy	8250	$ 209,082	$ 0	$ 209,082	$ 0	$ 209,082	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250	0	0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250	0	0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250	0	0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250	0	0	0	0	0	(Sch 4)
82.05		Occupational Therapy - Total	8250	$ 209,082	$ 0	$ 209,082	$ 0	$ 209,082	
83.00		Speech Pathology	8280	$ 55,820	$ 0	$ 55,820	$ 0	$ 55,820	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280	0	0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280	0	0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280	0	0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280	0	0	0	0	0	(Sch 4)
83.05		Speech Pathology - Total	8280	$ 55,820	$ 0	$ 55,820	$ 0	$ 55,820	
85.00		Pharmacy	8300	$ 199,341	$ 0	$ 199,341	$ 0	$ 199,341	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300	0	0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300	0	0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300	0	0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300	0	0	0	0	0	(Sch 4)
85.05		Pharmacy - Total	8300	$ 199,341	$ 0	$ 199,341	$ 0	$ 199,341	
90.00		Laboratory	8400	$ 14,805	$ 0	$ 14,805	$ 0	$ 14,805	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400	0	0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400	0	0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400	0	0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400	0	0	0	0	0	(Sch 4)
90.05		Laboratory - Total	8400	$ 14,805	$ 0	$ 14,805	$ 0	$ 14,805	
95.00		Home Health Services	8800	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800	0	0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800	0	0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800	0	0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800	0	0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	$ 0	$ 0	$ 0	$ 0	$ 0	
100.00		Other Ancillary Services	8900	$ 17,311	$ 0	$ 17,311	$ 0	$ 17,311	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900	0	0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900	0	0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900	0	0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900	0	0	0	0	0	(Sch 4)
100.05		Other Ancillary Services - Total	8900	$ 17,311	$ 0	$ 17,311	$ 0	$ 17,311	
100.06		Subacute Ancillary Services		$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages		0	0	0	0	0	(Sch 2)
100.08	.20-.39	Fringe Benefits		0	0	0	0	0	(Sch 2)
100.09	.79	Agency Staff		0	0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor		0	0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		$ 0	$ 0	$ 0	$ 0	$ 0	
100.12		Subacute Pediatrics Ancillary Services		$ 0		$ 0	$ 0	$ 0	(Sch 2)
101.00		**Subtotal 075 - 100.12**		$ 785,633	$ 0	$ 785,633	$ 0	$ 785,633	
		Routine Services							
105.00		Skilled Nursing Care	6110	$ 0	$ 0	$ 0	$ 0	$ 0	
105.01	.01-.19	Salaries and Wages	6110	1,323,615	0	1,323,615	0	1,323,615	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110	248,154	0	248,154	0	248,154	(Sch 2)
105.03	.49	Agency Staff	6110	0	0	0	0	0	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	78,237	0	78,237	0	78,237	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	$ 1,650,006	$ 0	$ 1,650,006	$ 0	$ 1,650,006	
110.00		Intermediate Care	6120	$ 0		$ 0	$ 0	$ 0	(Sch 2)
115.00		Mentally Disordered	6130	0		0	0	0	(Sch 2)
120.00		Developmentally Disabled	6140	0		0	0	0	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
BROADWAY MANOR CONVALESCENT HOSPITAL

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05670J

OSHPD Facility Number:
206190704

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS REVISED	REVISIONS (SCHEDULE 8A-1)	REVISIONS SUBTOTAL	REVISIONS (SCHEDULE 8A-2)	AS REVISED 2	
125.00		Subacute Care	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
125.01	.01-.19	Salaries and Wages	6150	0	0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150	0	0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150	0	0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150	0	0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
126.00		Subacute Care - Pediatrics	6160	$ 0		$ 0	$ 0	$ 0	
130.00		Hospice Inpatient Care	6180	0		0	0	0	(Sch 2)
135.00		Other Routine Services	6190	0		0	0	0	(Sch 2)
		Other Nonreimbursable							
136.00		Residential Care	9100	$ 0		$ 0	$ 0	$ 0	(Sch 2)
140.00		Beauty and Barber	8900	3,706		3,706	0	3,706	(Sch 2)
145.00		Other Nonreimbursable	9100	0		0	0	0	(Sch 2)
146.00		**Subtotal 105 - 145**		$ 1,653,712	$ 0	$ 1,653,712	$ 0	$ 1,653,712	
155.00		Social Services	6600	$ 0	$ 0	$ 0	$ 0	$ 0	
155.01	.01-.19	Salaries and Wages	6600	33,991	0	33,991	0	33,991	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600	6,373	0	6,373	0	6,373	(Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	0	0	0	0	0	(Sch 4)
155.05		Social Services - Total	6600	$ 40,364	$ 0	$ 40,364	$ 0	$ 40,364	
160.00		Activities	6700	$ 0	$ 0	$ 0	$ 0	$ 0	
160.01	.01-.19	Salaries and Wages	6700	55,165	0	55,165	0	55,165	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700	10,343	0	10,343	0	10,343	(Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	3,699	0	3,699	0	3,699	(Sch 4)
160.05		Activities - Total	6700	$ 69,207	$ 0	$ 69,207	$ 0	$ 69,207	
165.00		Administration	6900	$ 0	$ 0	$ 0	$ 0	$ 0	
165.01	.01-.19	Salaries and Wages	6900	145,331	0	145,331	0	145,331	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900	27,247	0	27,247	0	27,247	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	36,107	0	36,107	0	36,107	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	6,769	0	6,769	0	6,769	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	0	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	0	0	(Sch 4)
165.07		DHS Licensing Fees	6900	17,074	0	17,074	0	17,074	(Sch 6)
165.08		Liability Insurance	6900	84,542	0	84,542	0	84,542	(Sch 6)
165.09		Caregiver Training	6900	0	0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900	210,654	0	210,654	0	210,654	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	266,467	0	266,467	2,075	268,542	(Sch 6)
165.12		Administration - Total	6900	$ 794,191	$ 0	$ 794,191	$ 2,075	$ 796,266	
170.00		Inservice Education - Nursing	6800	$ 0	$ 0	$ 0	$ 0	$ 0	
170.01	.01-.19	Salaries and Wages	6800	26,246	0	26,246	0	26,246	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800	4,920	0	4,920	0	4,920	(Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	0	0	0	0	0	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	$ 31,166	$ 0	$ 31,166	$ 0	$ 31,166	
171.00		**Subtotal 155 - 170.05**		$ 934,928	$ 0	$ 934,928	$ 2,075	$ 937,003	
175.00		**Total**		**$ 4,217,960**	**$ 0**	**$ 4,217,960**	**$ 2,075**	**$ 4,220,035**	

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

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Provider No.: ZZT05670J

OSHPD Facility Number: 206190704

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
5.00	Plant Operations and Maintenance	0									
5.01	Plant Operations and Maintenance - Salaries and Wages	0									
5.02	Plant Operations and Maintenance - Fringe Benefits	0									
5.03	Plant Operations and Maintenance - Agency Staff	0									
5.04	Plant Operations and Maintenance - Other - Nonlabor	0									
10.00	Housekeeping	0									
10.01	Housekeeping - Salaries and Wages	0									
10.02	Housekeeping - Fringe Benefits	0									
10.03	Housekeeping - Agency Staff	0									
10.04	Housekeeping - Other - Nonlabor	0									
60.00	Laundry and Linen	0									
60.01	Laundry and Linen - Salaries and Wages	0									
60.02	Laundry and Linen - Fringe Benefits	0									
60.03	Laundry and Linen - Agency Staff	0									
60.04	Laundry and Linen - Other - Nonlabor	0									
65.00	Dietary	0									
65.01	Dietary - Salaries and Wages	0									
65.02	Dietary - Fringe Benefits	0									
65.03	Dietary - Agency Staff	0									
65.04	Dietary - Other - Nonlabor	0									
75.00	Patient Supplies	0									
75.01	Patient Supplies - Salaries and Wages	0									
75.02	Patient Supplies - Fringe Benefits	0									
75.03	Patient Supplies - Agency Staff	0									
75.04	Patient Supplies - Other - Nonlabor	0									
80.00	Physical Therapy	0									
80.01	Physical Therapy - Salaries and Wages	0									
80.02	Physical Therapy - Fringe Benefits	0									
80.03	Physical Therapy - Agency Staff	0									
80.04	Physical Therapy - Other - Nonlabor	0									
81.00	Respiratory Therapy	0									
81.01	Respiratory Therapy - Salaries and Wages	0									
81.02	Respiratory Therapy - Fringe Benefits	0									
81.03	Respiratory Therapy - Agency Staff	0									
81.04	Respiratory Therapy - Other - Nonlabor	0									
82.00	Occupational Therapy	0									
82.01	Occupational Therapy - Salaries and Wages	0									
82.02	Occupational Therapy - Fringe Benefits	0									
82.03	Occupational Therapy - Agency Staff	0									
82.04	Occupational Therapy - Other - Nonlabor	0									
83.00	Speech Pathology	0									
83.01	Speech Pathology - Salaries and Wages	0									
83.02	Speech Pathology - Fringe Benefits	0									
83.03	Speech Pathology - Agency Staff	0									
83.04	Speech Pathology - Other - Nonlabor	0									
85.00	Pharmacy	0									
85.01	Pharmacy - Salaries and Wages	0									
85.02	Pharmacy - Fringe Benefits	0									
85.03	Pharmacy - Agency Staff	0									
85.04	Pharmacy - Other - Nonlabor	0									

Provider Name: BROADWAY MANOR CONVALESCENT HOSPITAL

Provider No.: ZZT05670J

OSHPD Facility Number: 206190704

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
90.00	Laboratory	0									
90.01	Laboratory - Salaries and Wages	0									
90.02	Laboratory - Fringe Benefits	0									
90.03	Laboratory - Agency Staff	0									
90.04	Laboratory - Other - Nonlabor	0									
95.00	Home Health Services	0									
95.01	Home Health Services - Salaries and Wages	0									
95.02	Home Health Services - Fringe Benefits	0									
95.03	Home Health Services - Agency Staff	0									
95.04	Home Health Services - Other - Nonlabor	0									
100.00	Other Ancillary Services	0									
100.01	Other Ancillary Services - Salaries and Wages	0									
100.02	Other Ancillary Services - Fringe Benefits	0									
100.03	Other Ancillary Services - Agency Staff	0									
100.04	Other Ancillary Services - Other - Nonlabor	0									
100.06	Subacute Ancillary Services	0									
100.07	Subacute Ancillary Services - Salaries and Wages	0									
100.08	Subacute Ancillary Services - Fringe Benefits	0									
100.09	Subacute Ancillary Services - Agency Staff	0									
100.10	Subacute Ancillary Services - Other - Nonlabor	0									
105.00	Skilled Nursing Care	0									
105.01	Skilled Nursing Care - Salaries and Wages	0									
105.02	Skilled Nursing Care - Fringe Benefits	0									
105.03	Skilled Nursing Care - Agency Staff	0									
105.04	Skilled Nursing Care - Other - Nonlabor	0									
125.00	Subacute Care	0									
125.01	Subacute Care - Salaries and Wages	0									
125.02	Subacute Care - Fringe Benefits	0									
125.03	Subacute Care - Agency Staff	0									
125.04	Subacute Care - Other - Nonlabor	0									
155.00	Social Services	0									
155.01	Social Services - Salaries and Wages	0									
155.02	Social Services - Fringe Benefits	0									
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	0									
160.00	Activities	0									
160.01	Activities - Salaries and Wages	0									
160.02	Activities - Fringe Benefits	0									
160.03	Activities - Agency Staff	0									
160.04	Activities - Other - Nonlabor	0									
165.00	Administration	0									
165.01	Administration - Salaries and Wages	0									
165.02	Administration - Fringe Benefits	0									
165.03	Administration - Medical Records - Salaries and Wages	0									
165.04	Administration - Medical Records - Fringe Benefits	0									
165.05	Administration - Medical Records - Agency Staff	0									
165.06	Administration - Medical Records - Other - Nonlabor	0									
165.07	Administration - DHS Licensing Fees	0									
165.08	Administration - Liability Insurance	0									
165.09	Administration - Caregiver Training	0									

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Provider No.: ZZT05670J

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Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
165.10	Administration - Quality Assurance Fees	0									
165.11	Administration - Other - Nonlabor	0									
170.00	Inservice Education - Nursing	0									
170.01	Inservice Education - Nursing - Salaries and Wages	0									
170.02	Inservice Education - Nursing - Fringe Benefits	0									
170.03	Inservice Education - Nursing - Agency Staff	0									
170.04	Inservice Education - Nursing - Other - Nonlabor	0									
175.00	Total	$0	0	0	0	0	0	0	0	0	0
		(To Sch 8)									

Provider Name: BROADWAY MANOR CONVALESCENT HOSPITAL

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Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL REV (Page 1)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
5.00	Plant Operations and Maintenance	0									
5.01	Plant Operations and Maintenance - Salaries and Wages	0									
5.02	Plant Operations and Maintenance - Fringe Benefits	0									
5.03	Plant Operations and Maintenance - Agency Staff	0									
5.04	Plant Operations and Maintenance - Other - Nonlabor	0									
10.00	Housekeeping	0									
10.01	Housekeeping - Salaries and Wages	0									
10.02	Housekeeping - Fringe Benefits	0									
10.03	Housekeeping - Agency Staff	0									
10.04	Housekeeping - Other - Nonlabor	0									
15.00	Depreciation: Bldgs and Improvements	0									
20.00	Depreciation: Leasehold Improvements	0									
25.00	Depreciation: Equipment	0									
30.00	Depreciation and Amortization - Other	0									
35.00	Leases and Rentals	0									
40.00	Property Taxes	0									
45.00	Property Insurance	0									
50.00	Interest-Property, Plant, and Equipment	0									
55.00	Interest-Other	0									
60.00	Laundry and Linen	0									
60.01	Laundry and Linen - Salaries and Wages	0									
60.02	Laundry and Linen - Fringe Benefits	0									
60.03	Laundry and Linen - Agency Staff	0									
60.04	Laundry and Linen - Other - Nonlabor	0									
65.00	Dietary	0									
65.01	Dietary - Salaries and Wages	0									
65.02	Dietary - Fringe Benefits	0									
65.03	Dietary - Agency Staff	0									
65.04	Dietary - Other - Nonlabor	0									
70.00	Provision for Bad Debts	0									
75.00	Patient Supplies	0									
75.01	Patient Supplies - Salaries and Wages	0									
75.02	Patient Supplies - Fringe Benefits	0									
75.03	Patient Supplies - Agency Staff	0									
75.04	Patient Supplies - Other - Nonlabor	0									
77.00	Specialized Support Surfaces	0									
80.00	Physical Therapy	0									
80.01	Physical Therapy - Salaries and Wages	0									
80.02	Physical Therapy - Fringe Benefits	0									
80.03	Physical Therapy - Agency Staff	0									
80.04	Physical Therapy - Other - Nonlabor	0									
81.00	Respiratory Therapy	0									
81.01	Respiratory Therapy - Salaries and Wages	0									
81.02	Respiratory Therapy - Fringe Benefits	0									
81.03	Respiratory Therapy - Agency Staff	0									
81.04	Respiratory Therapy - Other - Nonlabor	0									
82.00	Occupational Therapy	0									
82.01	Occupational Therapy - Salaries and Wages	0									
82.02	Occupational Therapy - Fringe Benefits	0									
82.03	Occupational Therapy - Agency Staff	0									

Provider Name: BROADWAY MANOR CONVALESCENT HOSPITAL

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Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL REV (Page 1)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
82.04	Occupational Therapy - Other - Nonlabor	0									
83.00	Speech Pathology	0									
83.01	Speech Pathology - Salaries and Wages	0									
83.02	Speech Pathology - Fringe Benefits	0									
83.03	Speech Pathology - Agency Staff	0									
83.04	Speech Pathology - Other - Nonlabor	0									
85.00	Pharmacy	0									
85.01	Pharmacy - Salaries and Wages	0									
85.02	Pharmacy - Fringe Benefits	0									
85.03	Pharmacy - Agency Staff	0									
85.04	Pharmacy - Other - Nonlabor	0									
90.00	Laboratory	0									
90.01	Laboratory - Salaries and Wages	0									
90.02	Laboratory - Fringe Benefits	0									
90.03	Laboratory - Agency Staff	0									
90.04	Laboratory - Other - Nonlabor	0									
95.00	Home Health Services	0									
95.01	Home Health Services - Salaries and Wages	0									
95.02	Home Health Services - Fringe Benefits	0									
95.03	Home Health Services - Agency Staff	0									
95.04	Home Health Services - Other - Nonlabor	0									
100.00	Other Ancillary Services	0									
100.01	Other Ancillary Services - Salaries and Wages	0									
100.02	Other Ancillary Services - Fringe Benefits	0									
100.03	Other Ancillary Services - Agency Staff	0									
100.04	Other Ancillary Services - Other - Nonlabor	0									
100.06	Subacute Ancillary Services	0									
100.07	Subacute Ancillary Services - Salaries and Wages	0									
100.08	Subacute Ancillary Services - Fringe Benefits	0									
100.09	Subacute Ancillary Services - Agency Staff	0									
100.10	Subacute Ancillary Services - Other - Nonlabor	0									
100.12	Subacute Pediatrics Ancillary Services	0									
105.00	Skilled Nursing Care	0									
105.01	Skilled Nursing Care - Salaries and Wages	0									
105.02	Skilled Nursing Care - Fringe Benefits	0									
105.03	Skilled Nursing Care - Agency Staff	0									
105.04	Skilled Nursing Care - Other - Nonlabor	0									
110.00	Intermediate Care	0									
115.00	Mentally Disordered	0									
120.00	Developmentally Disabled	0									
125.00	Subacute Care	0									
125.01	Subacute Care - Salaries and Wages	0									
125.02	Subacute Care - Fringe Benefits	0									
125.03	Subacute Care - Agency Staff	0									
125.04	Subacute Care - Other - Nonlabor	0									
126.00	Subacute Care - Pediatrics	0									
130.00	Hospice Inpatient Care	0									
135.00	Other Routine Services	0									
136.00	Residential Care	0									
140.00	Beauty and Barber	0									

Provider Name: BROADWAY MANOR CONVALESCENT HOSPITAL

Provider No.: ZZT05670J

OSHPD Facility Number: 206190704

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL REV (Page 1)	AUDIT REV 1	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
145.00	Other Nonreimbursable	0									
155.00	Social Services	0									
155.01	Social Services - Salaries and Wages	0									
155.02	Social Services - Fringe Benefits	0									
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	0									
160.00	Activities	0									
160.01	Activities - Salaries and Wages	0									
160.02	Activities - Fringe Benefits	0									
160.03	Activities - Agency Staff	0									
160.04	Activities - Other - Nonlabor	0									
165.00	Administration	0									
165.01	Administration - Salaries and Wages	0									
165.02	Administration - Fringe Benefits	0									
165.03	Administration - Medical Records - Salaries and Wages	0									
165.04	Administration - Medical Records - Fringe Benefits	0									
165.05	Administration - Medical Records - Agency Staff	0									
165.06	Administration - Medical Records - Other - Nonlabor	0									
165.07	Administration - DHS Licensing Fees	0									
165.08	Administration - Liability Insurance	0									
165.09	Administration - Caregiver Training	0									
165.10	Administration - Quality Assurance Fees	0									
165.11	Administration - Other - Nonlabor	2,075	2,075								
170.00	Inservice Education - Nursing	0									
170.01	Inservice Education - Nursing - Salaries and Wages	0									
170.02	Inservice Education - Nursing - Fringe Benefits	0									
170.03	Inservice Education - Nursing - Agency Staff	0									
170.04	Inservice Education - Nursing - Other - Nonlabor	0									
175.00	Total	$2,075	2,075	0	0	0	0	0	0	0	0
		(To Sch 8)									

Provider Name	Fiscal Period	Provider Number	Revisions
BROADWAY MANOR CONVALESCENT HOSPITAL	JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZT05670J	1

Report References									
	Cost Report			Audit Report					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Revisions	As Revised	Increase (Decrease)	As Revised 2
1	Not Reported			8A-2	165.11	Administration - Other - Nonlabor	$266,467	$2,075	$268,542

APPEAL FINDING - ISSUE NO. 2: AUDIT ADJUSTMENT 32