

**REPORT  
ON THE  
RATE SETTING AUDIT**

**GATEWAY CARE AND REHABILITATION CENTER  
HAYWARD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1699798033**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Louise Wong  
Audit Supervisor: Marisa Ho  
Auditor: Kent Huang**



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



EDMUND G. BROWN JR.  
GOVERNOR

May 24, 2013

Rick Dumdumaya  
Accounts Receivable Manager  
Paksn, Inc.  
540 West Monte Vista Avenue  
Vacaville, CA 95688

GATEWAY CARE AND REHABILITATION CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1699798033  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$11,168, which resulted from Medi-Cal overpayments

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.

Rick Dum Dumaya  
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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:

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

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

## Provider Name:

GATEWAY CARE AND REHABILITATION CENTER

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1699798033

## OSHPD Facility No.:

206013647

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 3,644,750	\$ 105.59
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 952,655	\$ 27.60
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 641,504	\$ 18.59
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 516,999	\$ 14.98
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 21,293	\$ 0.62
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,537	\$ 0.54
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 225,564	\$ 6.53
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 7,060	\$ 0.20
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 320,297	\$ 9.28
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 793,091	\$ 22.98
11	Cost of Routine Service/Audited Total Costs	\$ 7,181,895	\$ 7,141,749	\$ 206.91
12	Total Patient Days (Adj 2)	34,502	34,517	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 208.16	\$ 206.91	
14	Overpayments (Adj 4)	\$ 0	\$ (11,168)	
15	Medi-Cal Days (Adj 3)	23,165	22,878	
16	Medi-Cal Managed Care Days (Adj )		0	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

**Provider Name:**  
GATEWAY CARE AND REHABILITATION CENTER

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

**Provider NPI:**  
1699798033

**OSHPD Facility No.:**  
206013647

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
GATEWAY CARE AND REHABILITATION CENTER

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

**Provider NPI:**  
1699798033

**OSHPD Facility No.:**  
206013647

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 67,464	\$ 67,464		
160	Activities	71,576		\$ 71,576	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	3,505,710	67,464	71,576	3,644,750
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 3,644,750</b>	<b>\$ 67,464</b>	<b>\$ 71,576</b>	<b>\$ 3,644,750</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
GATEWAY CARE AND REHABILITATION CENTER

Provider NPI:  
1699798033

OSHPD Facility Number:  
206013647

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
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 62,826	\$ 62,826										
010	Housekeeping	311,612	1,825	\$ 313,437									
060	Laundry and Linen	114,551	2,321	11,927	\$ 128,799								
065	Dietary	388,820	7,064	36,299	0	\$ 432,183							
155	Social Services	N/A	4,336	22,282	0	0	\$ 26,618						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	6,572	33,767	0	0	0	0		\$ 40,339	\$ 40,339		
166	Medical Records	82,384	896	4,602	0	0	0	0		87,882		\$ 87,882	
170	Inservice Education - Nursing	52,777	0	0	0	0	0	0	\$ 52,777				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		862	4,429	0	0	0	0	0	5,292	157	342	\$ 5,790
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,332	11,984	0	0	0	0	0	14,317	2,524	5,499	22,340
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,329	11,965	0	0	0	0	0	14,294	2,214	4,824	21,332
083	Speech Pathology		302	1,553	0	0	0	0	0	1,855	540	1,177	3,573
085	Pharmacy		0	0	0	0	0	0	0	0	1,373	2,991	4,364
090	Laboratory		0	0	0	0	0	0	0	0	287	626	913
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	158	345	503
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		33,762	173,478	128,799	432,183	26,618	0	52,777	847,617	33,046	71,992	952,655 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		224	1,151	0	0	0	0	0	1,374	39	85	1,499
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,012,970</b>	<b>\$ 62,826</b>	<b>\$ 313,437</b>	<b>\$ 128,799</b>	<b>\$ 432,183</b>	<b>\$ 26,618</b>	<b>\$ -</b>	<b>\$ 52,777</b>	<b>\$ 884,749</b>	<b>\$ 40,339</b>	<b>\$ 87,882</b>	<b>\$ 1,012,970</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
GATEWAY CARE AND REHABILITATION CENTER

Provider NPI:  
1699798033

OSHPD Facility Number:  
206013647

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Svcs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			5	10	60	65	155	160	170		165	166	
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 195,324	\$ 195,324										
010	Housekeeping	30,758	5,674	\$ 36,432									
060	Laundry and Linen	21,105	7,217	1,386	\$ 29,708								
065	Dietary	221,326	21,963	4,219	0	\$ 247,508							
155	Social Services	938	13,482	2,590	0	0	\$ 17,010						
160	Activities	8,561	0	0	0	0	0	\$ 8,561					
165	Administration	N/A	20,432	3,925	0	0	0	0		\$ 24,356	\$ 24,356		
166	Medical Records	0	2,785	535	0	0	0	0		3,319		\$ 3,319	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	9,381	2,680	515	0	0	0	0	0	12,576	95	13	\$ 12,684
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	380,459	7,251	1,393	0	0	0	0	0	389,103	1,524	208	390,835
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	328,118	7,240	1,391	0	0	0	0	0	336,749	1,337	182	338,268
083	Speech Pathology	85,381	940	181	0	0	0	0	0	86,501	326	44	86,872
085	Pharmacy	232,184	0	0	0	0	0	0	0	232,184	829	113	233,126
090	Laboratory	48,553	0	0	0	0	0	0	0	48,553	173	24	48,750
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	26,785	0	0	0	0	0	0	0	26,785	96	13	26,894
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	190,916	104,966	20,164	29,708	247,508	17,010	8,561	0	618,832	19,953	2,719	641,504
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	2,170	696	134	0	0	0	0	0	3,000	24	3	3,027
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 1,781,959</b>	<b>\$ 195,324</b>	<b>\$ 36,432</b>	<b>\$ 29,708</b>	<b>\$ 247,508</b>	<b>\$ 17,010</b>	<b>\$ 8,561</b>	<b>\$ -</b>	<b>\$ 1,754,283</b>	<b>\$ 24,356</b>	<b>\$ 3,319</b>	<b>\$ 1,781,959</b>

\*(To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
GATEWAY CARE AND REHABILITATION CENTER

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

Provider NPI:  
1699798033

OSHPD Facility Number:  
206013647

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 588,369	96%							
	Property Tax (line 40)	24,232	4%	\$ 612,601						
005	Plant Operations and Maintenance			6,196	\$ 6,196					
010	Housekeeping			17,614	180	\$ 17,794				
060	Laundry and Linen			22,405	229	677	\$ 23,311			
065	Dietary			68,187	697	2,061	0	\$ 70,944		
155	Social Services			41,856	428	1,265	0	0	\$ 43,548	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			63,432	648	1,917	0	0	0	0
166	Medical Records			8,645	88	261	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			8,321	85	251	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			22,513	230	680	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			22,477	230	679	0	0	0	0
083	Speech Pathology			2,918	30	88	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			325,878	3,329	9,848	23,311	70,944	43,548	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,161	22	65	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 612,601</b>	<b>100%</b>	<b>\$ 612,601</b>	<b>\$ 6,196</b>	<b>\$ 17,794</b>	<b>\$ 23,311</b>	<b>\$ 70,944</b>	<b>\$ 43,548</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
GATEWAY CARE AND REHABILITATION CENTER

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

Provider NPI:  
1699798033

OSHPD Facility Number:  
206013647

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 96% Of Total	Property Tax 4% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 588,369	96%							
	Property Tax (line 40)	24,232	4%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 65,997	\$ 65,997				
166	Medical Records				8,995		\$ 8,995			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	8,657	257	35	\$ 8,949	\$ 8,595	\$ 354
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	23,423	4,130	563	28,116	27,004	1,112
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	23,386	3,623	494	27,502	26,414	1,088
083	Speech Pathology			0	3,036	884	121	4,040	3,881	160
085	Pharmacy			0	0	2,246	306	2,553	2,452	101
090	Laboratory			0	0	470	64	534	513	21
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	259	35	294	283	12
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	476,859	54,065	7,368	538,292	516,999	21,293
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	2,249	64	9	2,321	2,230	92
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	\$ 612,601	100%	\$ -	\$ 537,609	\$ 65,997	\$ 8,995	\$ 612,601	\$ 588,369	\$ 24,232

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
GATEWAY CARE AND REHABILITATION CENTER

Provider NPI:  
1699798033

OSHPD Facility Number:  
206013647

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. 58% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 17% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 1% of Total
	<b>GENERAL SERVICES</b>													
045	Property Insurance	\$ 7,079												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor) Total Costs Allocable as Administration	961,054 968,133	58%											
167	CDPH Licensing Fees	22,628	1%											
168	Professional Liability Insurance	275,348	17%											
169	Quality Assurance Fees	390,989	23%											
174	Caregiver Training	8,618	1%											
	Total	1,665,716	100%						\$ 1,665,716					
	<b>ANCILLARY SERVICES</b>													
075	Patient Supplies			\$ -	\$ 5,292	\$ 12,576	\$ 8,657	\$ 26,525	6,477	\$ 3,765	\$ 88	\$ 1,071	\$ 1,520	\$ 34
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	14,317	389,103	23,423	426,843	104,231	60,580	1,416	17,230	24,466	539
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	14,294	336,749	23,386	374,428	91,432	53,141	1,242	15,114	21,462	473
083	Speech Pathology			0	1,855	86,501	3,036	91,392	22,317	12,971	303	3,689	5,238	115
085	Pharmacy			0	0	232,184	0	232,184	56,697	32,953	770	9,372	13,308	293
090	Laboratory			0	0	48,553	0	48,553	11,856	6,891	161	1,960	2,783	61
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	26,785	0	26,785	6,541	3,801	89	1,081	1,535	34
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care			3,644,750	847,617	618,832	476,859	5,588,058	1,364,548	793,091	18,537	225,564	320,297	7,060
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	1,374	3,000	2,249	6,623	1,617	940	22	267	380	8
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	<b>SUBTOTAL</b>	\$ 1,665,716		\$ 3,644,750	\$ 884,749	\$ 1,754,283	\$ 537,609	\$ 6,821,391	\$ 1,665,716					
	Total Administrative Costs							\$ 1,665,716		\$ 968,133	\$ 22,628	\$ 275,348	\$ 390,989	\$ 8,618
	Unit Cost Multiplier							0.24419006						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 128,221	\$ 27,676	\$ 74,992	\$ 230,889							
	<b>TOTAL FACILITY COSTS</b>							\$ 8,717,996						

\* (To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
GATEWAY CARE AND REHABILITATION CENTER

Provider NPI:  
1699798033

OSHPD Facility Number:  
206013647

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	172									
010	Housekeeping	489	489								
060	Laundry and Linen	622	622	622							
065	Dietary	1,893	1,893	1,893							
155	Social Services	1,162	1,162	1,162							
160	Activities										
165	Administration	1,761	1,761	1,761							
166	Medical Records	240	240	240							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	231	231	231						26,525	26,525
077	Specialized Support Surfaces									0	0
080	Physical Therapy	625	625	625						426,843	426,843
081	Respiratory Therapy									0	0
082	Occupational Therapy	624	624	624						374,428	374,428
083	Speech Pathology	81	81	81						91,392	91,392
085	Pharmacy									232,184	232,184
090	Laboratory									48,553	48,553
095	Home Health Services									0	0
100	Other Ancillary Services									26,785	26,785
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	9,047	9,047	9,047	169,114	102,081	3,696,626	3,696,626	3,696,626	5,588,058	5,588,058
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	60	60	60						6,623	6,623
145	Other Nonreimbursable									0	0
	<b>TOTAL STATISTICS</b>	<b>17,007</b>	<b>16,835</b>	<b>16,346</b>	<b>169,114</b>	<b>102,081</b>	<b>3,696,626</b>	<b>3,696,626</b>	<b>3,696,626</b>	<b>6,821,391</b>	<b>6,821,391</b>
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 67,464 0.018250156	\$ 71,576 0.019362521			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 62,826 3.73186813	\$ 313,437 19.17514276	\$ 128,799 0.76161146	\$ 432,183 4.23372588	\$ 26,618 0.00720061	\$ - 0.00000000	\$ 52,777 0.01427707	\$ 40,339 0.00591364	\$ 87,882 0.01288325
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 195,324 11.60225720	\$ 36,432 2.22877180	\$ 29,708 0.17566789	\$ 247,508 2.42462493	\$ 17,010 0.00460140	\$ 8,561 0.00231590	\$ - 0.00000000	\$ 24,356 0.00357060	\$ 3,319 0.00048662
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 612,601 36.02052096	\$ 6,196 0.36801483	\$ 17,794 1.08858400	\$ 23,311 0.13784056	\$ 70,944 0.69497936	\$ 43,548 0.01178058	\$ - 0.00000000	\$ - 0.00000000	\$ 65,997 0.00967504	\$ 8,995 0.00131857

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GATEWAY CARE AND REHABILITATION CENTER

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

Provider NPI:  
1699798033

OSHPD Facility Number:  
206013647

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	\$ 39,030	\$ 0	\$ 39,030	(Sch 3)
005	.20-.39	Fringe Benefits	6200	23,796	0	23,796	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	195,324	0	195,324	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 258,150	\$ 0	\$ 258,150	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 203,296	\$ 0	\$ 203,296	(Sch 3)
010	.20-.39	Fringe Benefits	6300	108,316	0	108,316	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	30,758	0	30,758	(Sch 4)
010		Housekeeping - Total	6300	\$ 342,370	\$ 0	\$ 342,370	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	26,810	0	26,810	(Sch 5)
025		Depreciation: Equipment	7140	19,530	0	19,530	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	542,029	0	542,029	(Sch 5)
040		Property Taxes	7300	24,232	0	24,232	(Sch 5)
045		Property Insurance	7400	7,079	0	7,079	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,220,200	\$ 0	\$ 1,220,200	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 68,484	\$ 0	\$ 68,484	(Sch 3)
060	.20-.39	Fringe Benefits	6400	46,067	0	46,067	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,105	0	21,105	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 135,656	\$ 0	\$ 135,656	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 267,378	\$ 0	\$ 267,378	(Sch 3)
065	.20-.39	Fringe Benefits	6500	121,442	0	121,442	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	221,326	0	221,326	(Sch 4)
065		Dietary - Total	6500	\$ 610,146	\$ 0	\$ 610,146	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	9,381	0	9,381	(Sch 4)
075		Patient Supplies - Total	8100	\$ 9,381	\$ 0	\$ 9,381	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GATEWAY CARE AND REHABILITATION CENTER

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

Provider NPI:  
1699798033

OSHPD Facility Number:  
206013647

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	380,459	0	380,459	(Sch 4)
080		Physical Therapy - Total	8200	\$ 380,459	\$ 0	\$ 380,459	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	328,118	0	328,118	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 328,118	\$ 0	\$ 328,118	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	85,381	0	85,381	(Sch 4)
083		Speech Pathology - Total	8280	\$ 85,381	\$ 0	\$ 85,381	
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	232,184	0	232,184	(Sch 4)
085		Pharmacy - Total	8300	\$ 232,184	\$ 0	\$ 232,184	
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	48,553	0	48,553	(Sch 4)
090		Laboratory - Total	8400	\$ 48,553	\$ 0	\$ 48,553	
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	26,785	0	26,785	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 26,785	\$ 0	\$ 26,785	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GATEWAY CARE AND REHABILITATION CENTER

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

Provider NPI:  
1699798033

OSHPD Facility Number:  
206013647

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 1,110,861	\$ 0	\$ 1,110,861	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,445,704	\$ 0	\$ 2,445,704	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,060,006	0	1,060,006	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	190,916	0	190,916	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,696,626	\$ 0	\$ 3,696,626	
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:  
GATEWAY CARE AND REHABILITATION CENTER

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

Provider NPI:  
1699798033

OSHPD Facility Number:  
206013647

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,170	0	2,170 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 2,170	\$ 0	\$ 2,170
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		<b>Subtotal 105 - 145</b>		\$ 3,698,796	\$ 0	\$ 3,698,796
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 53,007	\$ 0	\$ 53,007 (Sch 2)
155	.20-.39	Fringe Benefits	6600	14,457	0	14,457 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	938	0	938 (Sch 4)
155		Social Services - Total	6600	\$ 68,402	\$ 0	\$ 68,402

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
GATEWAY CARE AND REHABILITATION CENTER

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

Provider NPI:  
1699798033

OSHPD Facility Number:  
206013647

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	\$ 46,513	\$ 0	\$ 46,513	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,063	0	25,063	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	8,561	0	8,561	(Sch 4)
160		Activities - Total	6700	\$ 80,137	\$ 0	\$ 80,137	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 233,170	\$ 0	\$ 233,170	(Sch 6)
165	.20-.39	Fringe Benefits	6900	84,314	0	84,314	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	643,570	0	643,570	(Sch 6)
165		Administration - Total	6900	\$ 961,054	\$ 0	\$ 961,054	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 60,505	\$ 0	\$ 60,505	(Sch 3)
166	.20-.39	Fringe Benefits	6900	21,879	0	21,879	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900		0	0	(Sch 4)
166		Medical Records - Total	6900	\$ 82,384	\$ 0	\$ 82,384	
167		CDPH Licensing Fees	6900	\$ 22,628	\$ 0	\$ 22,628	(Sch 6)
168		Professional Liability Insurance	6900	\$ 275,348	\$ 0	\$ 275,348	(Sch 6)
169		Quality Assurance Fees	6900	\$ 390,989	\$ 0	\$ 390,989	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 33,232	\$ 0	\$ 33,232	(Sch 3)
170	.20-.39	Fringe Benefits	6800	19,545	0	19,545	(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	\$ 52,777	\$ 0	\$ 52,777	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$ 6,973	\$ 0	\$ 6,973	(Sch 6)
174	.20-.39	Fringe Benefits	6900	1,645	0	1,645	(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	\$ 8,618	\$ 0	\$ 8,618	
		<b>Subtotal 155 - 174</b>		\$ 1,942,337	\$ 0	\$ 1,942,337	
200		<b>Total</b>		\$ 8,717,996	\$ 0	\$ 8,717,996	

210	0.24	Total Facility Group Health Insurance * (Adj. 1)	6900			\$ 350,983	
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\* For informational purposes only, this amount is included in various cost centers above.









Provider Name							Fiscal Period	Provider NPI	Adjustments	
GATEWAY CARE AND REHABILITATION CENTE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699798033	4	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.				
<u>MEMORANDUM ADJUSTMENT</u>										
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information: purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$350,983	\$350,983

Provider Name							Fiscal Period			Provider NPI		Adjustments
GATEWAY CARE AND REHABILITATION CENTE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1699798033		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No.						
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>												
2	11(2)	105	9	1	12.00	N/A	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	34,502	15	34,517		
3	4.1	5	2	1	15	N/A	Medi-Cal Patient 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 December 3, 2012 Report Date: December 6, 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	23,165	(287)	22,878		

Provider Name							Fiscal Period			Provider NPI		Adjustments
GATEWAY CARE AND REHABILITATION CENTE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1699798033		4
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 OTHER MATTERS</u>												
4	Not Reported			1	14	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			\$0	\$11,168	\$11,168