REPORT
ON THE
RATE SETTING AUDIT

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

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditor: Ryan Lam

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 4, 2012

Prema Thekkek, Executive
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, 2010

We have examined the facility's Integrated Disclosure and Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs 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 $8,899, 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.

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 Medi-Cal Benefits, Waiver Analysis and Rates Division.

850 Marina Bay Parkway, Building P, 2nd Floor, MS 2104, Richmond, CA 94804-6403
Telephone: (510) 620-3100 FAX: (510) 620-3111
Internet Address: www.dhcs.ca.gov

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

cc: See Next Page

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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699798033

OSHPD Facility No.:
206013647

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	$ 3,545,410	$ 104.46
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 926,074	$ 27.29
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 630,539	$ 18.58
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 490,957	$ 14.47
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 21,071	$ 0.62
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 22,607	$ 0.67
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 224,685	$ 6.62
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 5,539	$ 0.16
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 328,480	$ 9.68
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 718,236	$ 21.16
11	Cost of Routine Service/Audited Total Costs	$ 6,978,799.00	$ 6,913,597.56	$ 203.70
12	Total Patient Days (Adj)	33,940	33,940	
13	Cost Per Patient Day (Cost Divided by Days)	$ 205.62	$ 203.70	
14	Overpayments (Adj 6)	$ 0	$ (8,899)	
15	Medi-Cal Days (Adj 5)	25,378	25,159	
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:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699798033

OSHPD Facility No.:
206013647

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. 42 + Ln. 43)	$ 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:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699798033

OSHPD Facility No.:
206013647

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 68,105	$ 68,105			
160	Activities	73,545		$ 73,545		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	3,403,760	68,105	73,545	3,545,410	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	0	0	0	0	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatric	0	0	0	0	*
128	Transitional Inpatient Care	0	0	0	0	*
130	Hospice Inpatient Care	0	0	0	0	*
135	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
139	Residential Care	0	0	0	0	
140	Beauty and Barber	0	0	0	0	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 3,545,410	$ 68,105	$ 73,545	$ 3,545,410	

* (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, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 63,068	$ 63,068											
010	Housekeeping	270,612	1,832	$ 272,444										
060	Laundry and Linen	110,868	2,330	10,367	$ 123,565									
065	Dietary	360,062	7,092	31,551	0	$ 398,705								
155	Social Services	N/A	4,353	19,367	0	0	$ 23,721							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	6,597	29,351	0	0	0	0		$ 35,948	$ 35,948			
166	Medical Records	93,537	899	4,000	0	0	0	0		98,436		$ 98,436		
170	Inservice Education - Nursing	84,823	0	0	0	0	0	0	$ 84,823					
	ANCILLARY SERVICES													
075	Patient Supplies		865	3,850	0	0	0	0	0	4,716	120	328	$ 5,164	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		2,341	10,417	0	0	0	0	0	12,758	2,111	5,782	20,652	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		2,338	10,400	0	0	0	0	0	12,738	2,223	6,088	21,050	
083	Speech Pathology		303	1,350	0	0	0	0	0	1,653	609	1,666	3,928	
085	Pharmacy		0	0	0	0	0	0	0	0	973	2,665	3,638	
090	Laboratory		0	0	0	0	0	0	0	0	155	425	581	
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	139	380	519	
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		33,892	150,789	123,565	398,705	23,721	0	84,823	815,495	29,580	80,999	926,074	*
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		225	1,000	0	0	0	0	0	1,225	38	103	1,365	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 982,970	$ 63,068	$ 272,444	$ 123,565	$ 398,705	$ 23,721	$ -	$ 84,823	$ 848,585	$ 35,948	$ 98,436	$ 982,970	

* (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, 2010 THROUGH DECEMBER 31, 2010

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	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 170,333	$ 170,333											
010	Housekeeping	35,584	4,948	$ 40,532										
060	Laundry and Linen	17,925	6,293	1,542	$ 25,761									
065	Dietary	229,307	19,153	4,694	0	$ 253,154								
155	Social Services	1,315	11,757	2,881	0	0	$ 15,953							
160	Activities	7,362	0	0	0	0	0	$ 7,362						
165	Administration	N/A	17,817	4,367	0	0	0	0		$ 22,184	$ 22,184			
166	Medical Records	4,000	2,428	595	0	0	0	0		7,023		$ 7,023		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	6,120	2,337	573	0	0	0	0	0	9,030	74	23	$ 9,127	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	344,041	6,324	1,550	0	0	0	0	0	351,914	1,303	413	353,630	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	364,624	6,314	1,547	0	0	0	0	0	372,485	1,372	434	374,291	
083	Speech Pathology	105,958	820	201	0	0	0	0	0	106,978	376	119	107,473	
085	Pharmacy	178,329	0	0	0	0	0	0	0	178,329	601	190	179,120	
090	Laboratory	28,472	0	0	0	0	0	0	0	28,472	96	30	28,598	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	25,423	0	0	0	0	0	0	0	25,423	86	27	25,536	
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	190,307	91,536	22,433	25,761	253,154	15,953	7,362	0	606,505	18,254	5,779	630,539	*
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	2,757	607	149	0	0	0	0	0	3,513	23	7	3,543	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,711,857	$ 170,333	$ 40,532	$ 25,761	$ 253,154	$ 15,953	$ 7,362	$ -	$ 1,682,650	$ 22,184	$ 7,023	$ 1,711,857	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1699798033

OSHPD Facility Number:
206013647

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)	$ 558,447	96%							
	Property Tax (line 40)	23,967	4%	$ 582,414						
005	Plant Operations and Maintenance			5,890	$ 5,890					
010	Housekeeping			16,746	171	$ 16,917				
060	Laundry and Linen			21,301	218	644	$ 22,162			
065	Dietary			64,827	662	1,959	0	$ 67,448		
155	Social Services			39,793	407	1,203	0	0	$ 41,402	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			60,306	616	1,823	0	0	0	0
166	Medical Records			8,219	84	248	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			7,911	81	239	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			21,403	219	647	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			21,369	218	646	0	0	0	0
083	Speech Pathology			2,774	28	84	0	0	0	0
085	Pharmacy			0	0	0	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			309,819	3,165	9,363	22,162	67,448	41,402	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			2,055	21	62	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 582,414	100%	$ 582,414	$ 5,890	$ 16,917	$ 22,162	$ 67,448	$ 41,402	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 558,447	96%								
	Property Tax (line 40)	23,967	4%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 62,745	$ 62,745					
166	Medical Records				8,551		$ 8,551				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	8,231	209	29	$ 8,468	$ 8,120	$ 348	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	22,269	3,685	502	26,457	25,368	1,089	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	22,233	3,881	529	26,643	25,547	1,096	
083	Speech Pathology			0	2,886	1,062	145	4,093	3,925	168	
085	Pharmacy			0	0	1,698	231	1,930	1,851	79	
090	Laboratory			0	0	271	37	308	295	13	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	242	33	275	264	11	
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	453,361	51,630	7,036	512,027	490,957	21,071	*
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	2,138	65	9	2,212	2,121	91	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 582,414	100%	$ -	$ 511,118	$ 62,745	$ 8,551	$ 582,414	$ 558,447	$ 23,967	

* (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, 2010 THROUGH DECEMBER 31, 2010

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. 55% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 17% of Total	Quality Assur. Fees 25% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 7,052													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	865,807													
	Total Costs Allocable as Administration	872,859	55%												
167	DPH Licensing Fees	27,474	2%												
168	Professional Liability Insurance	273,056	17%												
169	Quality Assurance Fees	399,196	25%												
174	Caregiver Training	6,731	0%												
	Total	1,579,316	100%						$ 1,579,316						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ 4,716	$ 9,030	$ 8,231	$ 21,976	5,268	$ 2,912	$ 92	$ 911	$ 1,332	$ 22	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			0	12,758	351,914	22,269	386,942	92,763	51,269	1,614	16,038	23,447	395	
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy			0	12,738	372,485	22,233	407,456	97,681	53,987	1,699	16,889	24,690	416	
083	Speech Pathology			0	1,653	106,978	2,886	111,518	26,735	14,776	465	4,622	6,758	114	
085	Pharmacy			0	0	178,329	0	178,329	42,752	23,628	744	7,392	10,806	182	
090	Laboratory			0	0	28,472	0	28,472	6,826	3,772	119	1,180	1,725	29	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	25,423	0	25,423	6,095	3,368	106	1,054	1,541	26	
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			3,545,410	815,495	606,505	453,361	5,420,771	1,299,548	718,236	22,607	224,685	328,480	5,539	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0	*
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0	*
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0	
140	Beauty and Barber			0	1,225	3,513	2,138	6,875	1,648	911	29	285	417	7	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,579,316		$ 3,545,410	$ 848,585	$ 1,682,650	$ 511,118	$ 6,587,763	$ 1,579,316						
	Total Administrative Costs							$ 1,579,316		$ 872,859	$ 27,474	$ 273,056	$ 399,196	$ 6,731	
	Unit Cost Multiplier							0.23973480							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 134,385	$ 29,207	$ 71,296	$ 234,888							
	TOTAL FACILITY COSTS							$ 8,401,967							

* (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, 2010 THROUGH DECEMBER 31, 2010

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	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
	GENERAL SERVICES										
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										
	ANCILLARY SERVICES										
075	Patient Supplies	231	231	231						21,976	21,976
077	Specialized Support Surfaces									0	0
080	Physical Therapy	625	625	625						386,942	386,942
081	Respiratory Therapy									0	0
082	Occupational Therapy	624	624	624						407,456	407,456
083	Speech Pathology	81	81	81						111,518	111,518
085	Pharmacy									178,329	178,329
090	Laboratory									28,472	28,472
095	Home Health Services									0	0
100	Other Ancillary Services									25,423	25,423
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,047	9,047	9,047	166,320	100,800	3,594,067	3,594,067	3,594,067	5,420,771	5,420,771
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	60	60	60						6,875	6,875
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,007	16,835	16,346	166,320	100,800	3,594,067	3,594,067	3,594,067	6,587,763	6,587,763
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 68,105	$ 73,545			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.018949285	0.020462891			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 63,068	$ 272,444	$ 123,565	$ 398,705	$ 23,721	$ -	$ 84,823	$ 35,948	$ 98,436
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		3.74624295	16.66731389	0.74293670	3.95540539	0.00659992	0.00000000	0.02360084	0.00545683	0.01494229
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 170,333	$ 40,532	$ 25,761	$ 253,154	$ 15,953	$ 7,362	$ -	$ 22,184	$ 7,023
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.11779032	2.47960354	0.15488564	2.51144709	0.00443875	0.00204838	0.00000000	0.00336746	0.00106612
	TOTAL CAPITAL COSTS - SCH. 5	$ 582,414	$ 5,890	$ 16,917	$ 22,162	$ 67,448	$ 41,402	$ -	$ -	$ 62,745	$ 8,551
	UNIT COST MULTIPLIER (CAPITAL COSTS)	34.24554595	0.34988024	1.03494209	0.13324969	0.66912983	0.01151968	0.00000000	0.00000000	0.00952449	0.00129806

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 44,965	$ 0	$ 44,965	(Sch 3)
005	.20-.39	Fringe Benefits	6200	18,263	(160)	18,103	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	170,333	0	170,333	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 233,561	$ (160)	$ 233,401	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 174,465	$ 0	$ 174,465	(Sch 3)
010	.20-.39	Fringe Benefits	6300	96,767	(620)	96,147	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	35,584	0	35,584	(Sch 4)
010		Housekeeping - Total	6300	$ 306,816	$ (620)	$ 306,196	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	21,945	0	21,945	(Sch 5)
025		Depreciation: Equipment	7140	15,689	0	15,689	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	520,813	0	520,813	(Sch 5)
040		Property Taxes	7300	24,953	(986)	23,967	(Sch 5)
045		Property Insurance	7400	7,052	0	7,052	(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**		$ 1,130,829	$ (1,766)	$ 1,129,063	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 68,514	$ 0	$ 68,514	(Sch 3)
060	.20-.39	Fringe Benefits	6400	42,597	(243)	42,354	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	17,925	0	17,925	(Sch 4)
060		Laundry and Linen - Total	6400	$ 129,036	$ (243)	$ 128,793	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 238,826	$ 0	$ 238,826	(Sch 3)
065	.20-.39	Fringe Benefits	6500	122,084	(848)	121,236	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	229,307	0	229,307	(Sch 4)
065		Dietary - Total	6500	$ 590,217	$ (848)	$ 589,369	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	6,120	0	6,120	(Sch 4)
075		Patient Supplies - Total	8100	$ 6,120	$ 0	$ 6,120	
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, 2010 THROUGH DECEMBER 31, 2010

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	344,041	0	344,041	(Sch 4)
080		Physical Therapy - Total	8200	$ 344,041	$ 0	$ 344,041	
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	364,624	0	364,624	(Sch 4)
082		Occupational Therapy - Total	8250	$ 364,624	$ 0	$ 364,624	
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	105,958	0	105,958	(Sch 4)
083		Speech Pathology - Total	8280	$ 105,958	$ 0	$ 105,958	
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	178,329	0	178,329	(Sch 4)
085		Pharmacy - Total	8300	$ 178,329	$ 0	$ 178,329	
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	28,472	0	28,472	(Sch 4)
090		Laboratory - Total	8400	$ 28,472	$ 0	$ 28,472	
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	25,423	0	25,423	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 25,423	$ 0	$ 25,423	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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		$ 1,052,967	$ 0	$ 1,052,967	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 2,390,151	$ 0	$ 2,390,151	(Sch 2)
105	.20-.39	Fringe Benefits	6110	1,022,100	(8,491)	1,013,609	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	190,307	0	190,307	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 3,602,558	$ (8,491)	$ 3,594,067	
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, 2010 THROUGH DECEMBER 31, 2010

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)
		Other Nonreimbursable					
139		Residential Care					
139	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
139	.49	Agency Staff	9100		0	0	(Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$	$ 0	$ 0	(Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
140	.49	Agency Staff	8900		0	0	(Sch 2)
140	.40-.99	Other - Nonlabor	8900	2,757	0	2,757	(Sch 4)
140		Beauty and Barber - Total	8900	$ 2,757	$ 0	$ 2,757	
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$	$ 0	$ 0	(Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0	(Sch 2)
145	.49	Agency Staff	9100		0	0	(Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0	(Sch 4)
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	
146		**Subtotal 105 - 145**		$ 3,605,315	$ (8,491)	$ 3,596,824	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 50,575	$ 0	$ 50,575	(Sch 2)
155	.20-.39	Fringe Benefits	6600	17,710	(180)	17,530	(Sch 2)
155	.49	Agency Staff	6600		0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	1,315	0	1,315	(Sch 4)
155		Social Services - Total	6600	$ 69,600	$ (180)	$ 69,420	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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	$ 44,317	$ 0	$ 44,317	(Sch 2)
160	.20-.39	Fringe Benefits	6700	29,385	(157)	29,228	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	7,362	0	7,362	(Sch 4)
160		Activities - Total	6700	$ 81,064	$ (157)	$ 80,907	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 218,643	$ 0	$ 218,643	(Sch 6)
165	.20-.39	Fringe Benefits	6900	96,296	(777)	95,519	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	570,582	(18,937)	551,645	(Sch 6)
165		Administration - Total	6900	$ 885,521	$ (19,714)	$ 865,807	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 65,102	$ 0	$ 65,102	(Sch 3)
166	.20-.39	Fringe Benefits	6900	28,666	(231)	28,435	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,000	0	4,000	(Sch 4)
166		Medical Records - Total	6900	$ 97,768	$ (231)	$ 97,537	
167		CDPH Licensing Fees	6900	$ 27,474	$ 0	$ 27,474	(Sch 6)
168		Professional Liability Insurance	6900	$ 273,056	$ 0	$ 273,056	(Sch 6)
169		Quality Assurance Fees	6900	$ 399,196	$ 0	$ 399,196	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 60,641	$ 0	$ 60,641	(Sch 3)
170	.20-.39	Fringe Benefits	6800	24,397	(215)	24,182	(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	$ 85,038	$ (215)	$ 84,823	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 5,508	$ 0	$ 5,508	(Sch 6)
174	.20-.39	Fringe Benefits	6900	1,243	(20)	1,223	(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	$ 6,751	$ (20)	$ 6,731	
		Subtotal 155 - 174		$ 1,925,468	$ (20,517)	$ 1,904,951	
200		**Total**		**$ 8,433,832**	**$ (31,865)**	**$ 8,401,967**	

Provider Name: GATEWAY CARE AND REHABILITATION CENTER

Provider NPI: 1699798033

OSHPD Facility Number: 206013647

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	(160)			(160)					
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	(620)			(620)					
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	(986)	(986)							
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	(243)			(243)					
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	(848)			(848)					
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: GATEWAY CARE AND REHABILITATION CENTER

Provider NPI: 1699798033

OSHPD Facility Number: 206013647

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	(8,491)			(8,491)					
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: GATEWAY CARE AND REHABILITATION CENTER

Provider NPI: 1699798033

OSHPD Facility Number: 206013647

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	(180)			(180)					
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	(157)			(157)					
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	(777)			(777)					
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(18,937)		(25,588)		6,651				
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	(231)			(231)					
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	(215)			(215)					
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	(20)			(20)					

Provider Name: GATEWAY CARE AND REHABILITATION CENTER

Provider NPI: 1699798033

OSHPD Facility Number: 206013647

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL ADJ (Page 1)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	($31,865)	(986)	(25,588)	(11,942)	6,651	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider NPI	Adjustments
GATEWAY CARE AND REHABILITATION CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1699798033	6

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
							ADJUSTMENTS TO REPORTED COSTS			
1	10.5	040	4	8A-1	040	4	Property Taxes To adjust reported property taxes expenses to agree wit provider's source documents 42 CRF 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	$24,953	($986)	$23,967
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate computer service expenses from a related organization and lack of proper documentation. 42 CFR 413.17, 413.134(h), 413.20, and 413.24 CMS Pub. 15-1, Sections 1000, 2300, and 2304	$570,582	($25,588)	$544,994 *
3	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	$18,263	($160)	$18,103
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	96,767	(620)	96,147
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	42,597	(243)	42,354
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	122,084	(848)	121,236
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	1,022,100	(8,491)	1,013,609
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	17,710	(180)	17,530
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	29,385	(157)	29,228
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	96,296	(777)	95,519
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	28,666	(231)	28,435
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	24,397	(215)	24,182
	10.5	174	2	8A-1	174	2	Caregiver Training - Fringe Benefits To adjust workers' compensation expense to agree with provider's source document. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	1,243	(20)	1,223

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
GATEWAY CARE AND REHABILITATION CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1699798033	6

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
							ADJUSTMENTS TO REPORTED COSTS			
4	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor *	$544,994	$6,651	$551,645
							To adjust reported home office costs to agree with the Paksn, Inc. Home Office Audit Report for fiscal period ended December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider NPI	Adjustments
GATEWAY CARE AND REHABILITATION CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1699798033	6

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
							ADJUSTMENT TO REPORTED PATIENT DAYS			
5	4.1	5	2	1	15	N/A	Medi-Cal Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through January 5, 2012 Report Date: January 5, 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	25,378	(219)	25,159

Provider Name	Fiscal Period	Provider NPI	Adjustments
GATEWAY CARE AND REHABILITATION CENTER	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1699798033	6

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
							ADJUSTMENT TO OTHER MATTERS			
6	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	$8,899	$8,899