

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**GATEWAY CARE AND REHABILITATION CENTER
HAYWARD, CALIFORNIA
PROVIDER NUMBER: ZZR06463J AND
NPI NUMBER: 1699798033**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

**Section Chief: Louise Wong
Audit Supervisor: Jesse Duran
Auditor: Jimmy Le**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

September 19, 2011

Prema Thekkek, Owner
Paksn, Inc.
540 West Monte Vista
Vacaville, CA 95688

In the Matter of:

PROVIDER: GATEWAY CARE AND REHABILITATION CENTER
PROVIDER NO. ZZR06463J AND NPI NO. 1699798033
FISCAL PERIOD ENDED DECEMBER 31, 2008
CASE NO. NF11-1208-155B-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated December 30, 2010 from the informal hearing, the following revisions are made to the Medi-Cal audit report dated May 27, 2010.

SUMMARY OF REVISIONS

	<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$ 6,130,534	\$ 180.93
Revision	<u>0</u>	<u>0</u>
Revised Cost and Cost Per Day	\$ <u>6,130,534</u>	\$ <u>180.93</u>
 <u>MEDI-CAL OVERPAYMENTS</u>		
Audited Amount Due State		\$ 63,599
Revision		<u>(43,457)</u>
Revised Amount Due State		\$ <u>20,142</u>

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

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Prema Thekkek
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Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

If you have any questions in regard to this revision, 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: Evie Correa, Chief
Audit Review and Analysis Section
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SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:

GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:

JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:

ZZR06463J

Provider NPI:

1699798033

OSHPD Facility No.:

206013647

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ 3,264,400	\$ 3,264,400	\$ 96.34
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ 855,735	\$ 855,735	\$ 25.25
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	\$ 556,283	\$ 556,283	\$ 16.42
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ 405,111	\$ 405,111	\$ 11.96
5	Property Taxes (Sch. 5, Ln. 105)	\$ 17,974	\$ 17,974	\$ 0.53
6	Facility License Fees (Sch. 6, Ln. 105)	\$ 22,201	\$ 22,201	\$ 0.66
7	Liability Insurance (Sch. 6, Ln. 105)	\$ 109,998	\$ 109,998	\$ 3.25
8	Caregiver Training (Sch. 6, Ln. 105)	\$ 10,662	\$ 10,662	\$ 0.31
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ 256,791	\$ 256,791	\$ 7.58
10	Cost of Administration (Sch. 6, Ln. 105)	\$ 631,379	\$ 631,379	\$ 18.63
11	Cost of Routine Service/Audited Total Costs	\$ 6,130,534	\$ 6,130,534	\$ 180.93
12	Total Patient Days	33,884	33,884	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 180.93	\$ 180.93	
14	Overpayments (Rev 1)	\$ 63,599	\$ 20,142	
INTERMEDIATE CARE				
15	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
16	Total Patient Days	0	0	
17	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
18	Overpayments	\$	\$ 0	
MENTALLY DISORDERED				
19	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
20	Total Patient Days	0	0	
21	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
22	Overpayments	\$	\$ 0	
DEVELOPMENTALLY DISABLED				
23	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
24	Total Patient Days	0	0	
25	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
26	Overpayments	\$	\$ 0	
ADULT SUBACUTE				
27	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	\$ 0	\$ 0	\$ 0.00
28	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	\$ 0	\$ 0	\$ 0.00
29	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	\$ 0	\$ 0	\$ 0.00
30	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	\$ 0	\$ 0	\$ 0.00
31	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	\$ 0	\$ 0	\$ 0.00
32	Facility License Fees (Adult Subacute Sch. 1, Ln. 30)	\$ 0	\$ 0	\$ 0.00
33	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	\$ 0	\$ 0	\$ 0.00
34	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	\$ 0	\$ 0	\$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	\$ 0	\$ 0	\$ 0.00
36	Cost of Administration (Adult Subacute Sch., Ln. 34)	\$ 0	\$ 0	\$ 0.00
37	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
38	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
39	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
40	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	\$	\$ 0	

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR06463J

Provider NPI:
1699798033

OSHPD Facility No.:
206013647

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

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR06463J

Provider NPI:
1699798033

OSHPD Facility No.:
206013647

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
GENERAL SERVICES					
5.00	Plant Operations and Maintenance				
10.00	Housekeeping				
60.00	Laundry and Linen				
65.00	Dietary				
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	\$ 80,568	\$ 80,568		
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	104,974		\$ 104,974	
165.00	Administration				
165.00	Medical Records				
170.00	Inservice Education - Nursing				
ANCILLARY SERVICES					
75.00	Patient Supplies	4,847	0	0	\$ 4,847
77.00	Specialized Support Surfaces	N/A	0	0	0
80.00	Physical Therapy	134,759	0	0	134,759
81.00	Respiratory Therapy	0	0	0	0
82.00	Occupational Therapy	109,972	0	0	109,972
83.00	Speech Pathology	48,248	0	0	48,248
85.00	Pharmacy	139,752	0	0	139,752
90.00	Laboratory	25,094	0	0	25,094
95.00	Home Health Services	0	0	0	0
100.00	Other Ancillary Services	54,278	0	0	54,278
100.06	Subacute Ancillary Services	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105.00	Skilled Nursing Care	3,078,858	80,568	104,974	3,264,400 *
110.00	Intermediate Care	0	0	0	0 *
115.00	Mentally Disordered	0	0	0	0 *
120.00	Developmentally Disabled	0	0	0	0 *
125.00	Subacute Care	0	0	0	0 *
126.00	Subacute Care - Pediatrics	0	0	0	0 *
130.00	Hospice Inpatient Care	0	0	0	0 *
135.00	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0
140.00	Beauty and Barber	2,882	0	0	2,882
145.00	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,784,232	\$ 80,568	\$ 104,974	\$ 3,784,232

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Provider Number:
ZZR06463J

Provider NPI:
1699798033

OSHPD Facility Number:
206013647

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
GENERAL SERVICES													
5.00	Plant Operations and Maintenance	\$ 68,220	\$ 68,220										
10.00	Housekeeping	239,036	1,982	\$ 241,018									
60.00	Laundry and Linen	113,256	2,521	9,171	\$ 124,948								
65.00	Dietary	334,994	7,671	27,912	0	\$ 370,577							
155.00	Social Services	N/A	4,709	17,133	0	0	\$ 21,842						
160.00	Activities	N/A	0	0	0	0	0	\$ -					
165.00	Administration	N/A	7,136	25,965	0	0	0	0		\$ 33,102	\$ 33,102		
165.00	Medical Records	55,393	973	3,539	0	0	0	0		59,904		\$ 59,904	
170.00	Inservice Education - Nursing	85,641	0	0	0	0	0	0	\$ 85,641				
ANCILLARY SERVICES													
75.00	Patient Supplies		936	3,406	0	0	0	0	0	4,342	112	203	\$ 4,657
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy		2,533	9,215	0	0	0	0	0	11,748	1,027	1,859	14,635
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy		2,529	9,201	0	0	0	0	0	11,729	879	1,591	14,200
83.00	Speech Pathology		328	1,194	0	0	0	0	0	1,523	316	573	2,412
85.00	Pharmacy		0	0	0	0	0	0	0	0	832	1,506	2,337
90.00	Laboratory		0	0	0	0	0	0	0	0	149	270	420
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	323	585	908
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105.00	Skilled Nursing Care		36,661	133,396	124,948	370,577	21,842	0	85,641	773,064	29,423	53,248	855,735 *
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0 *
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0 *
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0 *
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		243	885	0	0	0	0	0	1,128	39	70	1,237
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 896,540	\$ 68,220	\$ 241,018	\$ 124,948	\$ 370,577	\$ 21,842	\$ -	\$ 85,641	\$ 803,534	\$ 33,102	\$ 59,904	\$ 896,540

* (To Schedule 1)

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

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Provider Number:
ZZR06463J

Provider NPI:
1699798033

OSHPD Facility Number:
206013647

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total
GENERAL SERVICES													
5.00	Plant Operations and Maintenance	\$ 185,897	\$ 185,897										
10.00	Housekeeping	18,991	5,400	\$ 24,391									
60.00	Laundry and Linen	22,316	6,868	928	\$ 30,112								
65.00	Dietary	184,211	20,903	2,825	0	\$ 207,939							
155.00	Social Services	159	12,831	1,734	0	0	\$ 14,724						
160.00	Activities	3,881	0	0	0	0	0	\$ 3,881					
165.00	Administration	N/A	19,445	2,628	0	0	0	0		\$ 22,073	\$ 22,073		
165.00	Medical Records	0	2,650	358	0	0	0	0		3,008		\$ 3,008	
170.00	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
75.00	Patient Supplies	0	2,551	345	0	0	0	0	0	2,895	75	10	\$ 2,980
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy	0	6,901	933	0	0	0	0	0	7,834	685	93	8,612
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy	0	6,890	931	0	0	0	0	0	7,821	586	80	8,488
83.00	Speech Pathology	0	894	121	0	0	0	0	0	1,015	211	29	1,255
85.00	Pharmacy	0	0	0	0	0	0	0	0	0	555	76	630
90.00	Laboratory	0	0	0	0	0	0	0	0	0	100	14	113
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	215	29	245
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105.00	Skilled Nursing Care	163,933	99,900	13,499	30,112	207,939	14,724	3,881	0	533,988	19,620	2,674	556,283
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber		663	90	0	0	0	0	0	752	26	4	781
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 579,388	\$ 185,897	\$ 24,391	\$ 30,112	\$ 207,939	\$ 14,724	\$ 3,881	\$ -	\$ 554,307	\$ 22,073	\$ 3,008	\$ 579,388

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR06463J

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 Svcs	Activities
				Various	5	10	60	65	155	160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 456,603	96%							
	Property Tax (line 40)	20,259	4%	\$ 476,862						
5.00	Plant Operations and Maintenance			4,823	\$ 4,823					
10.00	Housekeeping			13,711	140	\$ 13,851				
60.00	Laundry and Linen			17,440	178	527	\$ 18,146			
65.00	Dietary			53,078	542	1,604	0	\$ 55,225		
155.00	Social Services			32,582	333	985	0	0	\$ 33,899	
160.00	Activities			0	0	0	0	0	0	\$ -
165.00	Administration			49,377	504	1,492	0	0	0	0
165.00	Medical Records			6,729	69	203	0	0	0	0
170.00	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			6,477	66	196	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			17,524	179	530	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			17,496	179	529	0	0	0	0
83.00	Speech Pathology			2,271	23	69	0	0	0	0
85.00	Pharmacy			0	0	0	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			253,670	2,592	7,666	18,146	55,225	33,899	0
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			1,682	17	51	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 476,862	100%	\$ 476,862	\$ 4,823	\$ 13,851	\$ 18,146	\$ 55,225	\$ 33,899	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR06463J

Provider NPI:
1699798033

OSHPD Facility Number:
206013647

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 96% Of Total	Property Tax 4% Of Total
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 456,603	96%							
	Property Tax (line 40)	20,259	4%							
5.00	Plant Operations and Maintenance									
10.00	Housekeeping									
60.00	Laundry and Linen									
65.00	Dietary									
155.00	Social Services									
160.00	Activities									
165.00	Administration				\$ 51,374	\$ 51,374				
165.00	Medical Records				7,002		\$ 7,002			
170.00	Inservice Education - Nursing			\$ -						
ANCILLARY SERVICES										
75.00	Patient Supplies			0	6,739	174	24	\$ 6,937	\$ 6,642	\$ 295
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			0	18,233	1,594	217	20,045	19,193	852
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			0	18,204	1,365	186	19,755	18,916	839
83.00	Speech Pathology			0	2,363	491	67	2,921	2,797	124
85.00	Pharmacy			0	0	1,291	176	1,467	1,405	62
90.00	Laboratory			0	0	232	32	263	252	11
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	501	68	570	546	24
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105.00	Skilled Nursing Care			0	371,197	45,665	6,223	423,086	405,111	17,974
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			0	1,750	60	8	1,819	1,741	77
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 476,862	100%	\$ -	\$ 418,487	\$ 51,374	\$ 7,002	\$ 476,862	\$ 456,603	\$ 20,259

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Provider Number:
ZZR06463J

Provider NPI:
1699798033

OSHPD Facility Number:
206013647

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

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. 61% of Total	DHS Licensing Fees 2% of Total	Liability Insurance 11% of Total	Caregiver Training 1% of Total	Quality Assur. Fees 25% of Total
GENERAL SERVICES														
45.00	Property Insurance	\$ 6,799												
55.00	Interest-Other	30												
165.00	Administration (Salaries & Wages, Fringe Benefits, and Other - Nonlabor - excludes lines 165.03 - 165.10)	703,482												
	Total Costs Allocable as Administration	710,311	61%											
165.07	Facility License Fees	24,976	2%											
165.08	Liability Insurance	123,750	11%											
165.09	Caregiver Training	11,995	1%											
165.10	Quality Assurance Fees	288,894	25%											
	Total	1,159,926	100%						\$ 1,159,926					
ANCILLARY SERVICES														
75.00	Patient Supplies			\$ 4,847	\$ 4,342	\$ 2,895	\$ 6,739	\$ 18,824	3,927	\$ 2,405	\$ 85	\$ 419	\$ 41	\$ 978
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy			134,759	11,748	7,834	18,233	172,574	35,999	22,045	775	3,841	372	8,966
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy			109,972	11,729	7,821	18,204	147,727	30,816	18,871	664	3,288	319	7,675
83.00	Speech Pathology			48,248	1,523	1,015	2,363	53,149	11,087	6,789	239	1,183	115	2,761
85.00	Pharmacy			139,752	0	0	0	139,752	29,152	17,852	628	3,110	301	7,261
90.00	Laboratory			25,094	0	0	0	25,094	5,235	3,206	113	558	54	1,304
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services			54,278	0	0	0	54,278	11,322	6,934	244	1,208	117	2,820
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105.00	Skilled Nursing Care			3,264,400	773,064	533,988	371,197	4,942,650	1,031,031	631,379	22,201	109,998	10,662	256,791
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber			2,882	1,128	752	1,750	6,512	1,358	832	29	145	14	338
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 1,159,926		\$ 3,784,232	\$ 803,534	\$ 554,307	\$ 418,487	\$ 5,560,560	\$ 1,159,926					
	Total Administrative Costs							\$ 1,159,926		\$ 710,311	\$ 24,976	\$ 123,750	\$ 11,995	\$ 288,894
	Unit Cost Multiplier							0.20859879						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 93,006	\$ 25,081	\$ 58,375	\$ 176,462							
	TOTAL FACILITY COSTS							\$ 6,896,948						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Provider Number:
ZZR06463J

Provider NPI:
1699798033

OSHPD Facility Number:
206013647

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
5	Plant Operations and Maintenance	172									
10	Housekeeping	489	489								
60	Laundry and Linen	622	622	622							
65	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							
165	Medical Records	240	240	240							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
75	Patient Supplies	231	231	231						18,824	18,824
77	Specialized Support Surfaces									0	0
80	Physical Therapy	625	625	625						172,574	172,574
81	Respiratory Therapy									0	0
82	Occupational Therapy	624	624	624						147,727	147,727
83	Speech Pathology	81	81	81						53,149	53,149
85	Pharmacy									139,752	139,752
90	Laboratory									25,094	25,094
95	Home Health Services									0	0
100	Other Ancillary Services	0	0	0						54,278	54,278
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	9,047	9,047	9,047	165,272	99,762	3,242,791	3,242,791	3,242,791	4,942,650	4,942,650
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	60	60	60						6,512	6,512
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	17,007	16,835	16,346	165,272	99,762	3,242,791	3,242,791	3,242,791	5,560,560	5,560,560
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 80,568 0.024845264	\$ 104,974 0.032371497			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 68,220 4.05227205	\$ 241,018 14.74474251	\$ 124,948 0.75601277	\$ 370,577 3.71460825	\$ 21,842 0.00673560	\$ - 0.00000000	\$ 85,641 0.02640966	\$ 33,102 0.00595292	\$ 59,904 0.01077307
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 185,897 11.04229284	\$ 24,391 1.49214984	\$ 30,112 0.18219918	\$ 207,939 2.08434775	\$ 14,724 0.00454054	\$ 3,881 0.00119681	\$ - 0.00000000	\$ 22,073 0.00396959	\$ 3,008 0.00054100
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 476,862 28.03916035	\$ 4,823 0.28647078	\$ 13,851 0.84737756	\$ 18,146 0.10979241	\$ 55,225 0.55356253	\$ 33,899 0.01045366	\$ - 0.00000000	\$ - 0.00000000	\$ 51,374 0.00923894	\$ 7,002 0.00125914

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR06463J

Provider NPI:
1699798033

OSHPD Facility Number:
206013647

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS			AS REVISED
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	
5.00		Plant Operations and Maintenance	6200	\$ 0	\$ 0	\$ 0	\$ 0	
5.01	.01-.19	Salaries and Wages	6200	41,428	0	41,428	0	41,428 (Sch 3)
5.02	.20-.39	Fringe Benefits	6200	26,792	0	26,792	0	26,792 (Sch 3)
5.03	.79	Agency Staff	6200	0	0	0	0	0 (Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	185,897	0	185,897	0	185,897 (Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	\$ 254,117	\$ 0	\$ 254,117	\$ 0	\$ 254,117
10.00		Housekeeping	6300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10.01	.01-.19	Salaries and Wages	6300	164,747	0	164,747	0	164,747 (Sch 3)
10.02	.20-.39	Fringe Benefits	6300	74,289	0	74,289	0	74,289 (Sch 3)
10.03	.79	Agency Staff	6300	0	0	0	0	0 (Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	18,991	0	18,991	0	18,991 (Sch 4)
10.05		Housekeeping - Total	6300	\$ 258,027	\$ 0	\$ 258,027	\$ 0	\$ 258,027
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	6,723	0	6,723	0	6,723 (Sch 5)
25.00		Depreciation: Equipment	7140	34,080	0	34,080	0	34,080 (Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	0	0	0	0	0 (Sch 5)
35.00		Leases and Rentals	7200	415,800	0	415,800	0	415,800 (Sch 5)
40.00		Property Taxes	7300	20,259	0	20,259	0	20,259 (Sch 5)
45.00		Property Insurance	7400	6,799	0	6,799	0	6,799 (Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	0	0	0	0	0 (Sch 5)
55.00		Interest-Other	7600	30	0	30	0	30 (Sch 6)
57.00		Subtotal 005 - 055		\$ 995,835	\$ 0	\$ 995,835	\$ 0	\$ 995,835
60.00		Laundry and Linen	6400	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
60.01	.01-.19	Salaries and Wages	6400	67,048	0	67,048	0	67,048 (Sch 3)
60.02	.20-.39	Fringe Benefits	6400	46,208	0	46,208	0	46,208 (Sch 3)
60.03	.79	Agency Staff	6400	0	0	0	0	0 (Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	22,316	0	22,316	0	22,316 (Sch 4)
60.05		Laundry and Linen - Total	6400	\$ 135,572	\$ 0	\$ 135,572	\$ 0	\$ 135,572
65.00		Dietary	6500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
65.01	.01-.19	Salaries and Wages	6500	237,814	0	237,814	0	237,814 (Sch 3)
65.02	.20-.39	Fringe Benefits	6500	97,180	0	97,180	0	97,180 (Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	0 (Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	184,211	0	184,211	0	184,211 (Sch 4)
65.05		Dietary - Total	6500	\$ 519,205	\$ 0	\$ 519,205	\$ 0	\$ 519,205
70.00		Provision for Bad Debts	7700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
		Ancillary Services (Note 1)						
75.00		Patient Supplies	8100	\$ 4,847	\$ 0	\$ 4,847	\$ 0	\$ 4,847 (Sch 2)
75.01	.01-.19	Salaries and Wages	8100	0	0	0	0	0 (Sch 2)
75.02	.20-.39	Fringe Benefits	8100	0	0	0	0	0 (Sch 2)
75.03	.79	Agency Staff	8100	0	0	0	0	0 (Sch 2)
75.04	.40-.99	Other - Nonlabor	8100	0	0	0	0	0 (Sch 4)
75.05		Patient Supplies - Total	8100	\$ 4,847	\$ 0	\$ 4,847	\$ 0	\$ 4,847
77.00		Specialized Support Surfaces	8150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 4)
80.00		Physical Therapy	8200	\$ 134,759	\$ 0	\$ 134,759	\$ 0	\$ 134,759 (Sch 2)
80.01	.01-.19	Salaries and Wages	8200	0	0	0	0	0 (Sch 2)
80.02	.20-.39	Fringe Benefits	8200	0	0	0	0	0 (Sch 2)
80.03	.79	Agency Staff	8200	0	0	0	0	0 (Sch 2)
80.04	.40-.99	Other - Nonlabor	8200	0	0	0	0	0 (Sch 4)
80.05		Physical Therapy - Total	8200	\$ 134,759	\$ 0	\$ 134,759	\$ 0	\$ 134,759
81.00		Respiratory Therapy	8220	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0 (Sch 2)
81.01	.01-.19	Salaries and Wages	8220	0	0	0	0	0 (Sch 2)
81.02	.20-.39	Fringe Benefits	8220	0	0	0	0	0 (Sch 2)
81.03	.79	Agency Staff	8220	0	0	0	0	0 (Sch 2)
81.04	.40-.99	Other - Nonlabor	8220	0	0	0	0	0 (Sch 4)
81.05		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR06463J

Provider NPI:
1699798033

OSHPD Facility Number:
206013647

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS			AS REVISED	
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)		
82.00		Occupational Therapy	8250	\$ 109,972	\$ 0	\$ 109,972	\$ 0	\$ 109,972	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250	0	0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250	0	0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250	0	0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250	0	0	0	0	0	(Sch 4)
82.05		Occupational Therapy - Total	8250	\$ 109,972	\$ 0	\$ 109,972	\$ 0	\$ 109,972	
83.00		Speech Pathology	8280	\$ 48,248	\$ 0	\$ 48,248	\$ 0	\$ 48,248	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280	0	0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280	0	0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280	0	0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280	0	0	0	0	0	(Sch 4)
83.05		Speech Pathology - Total	8280	\$ 48,248	\$ 0	\$ 48,248	\$ 0	\$ 48,248	
85.00		Pharmacy	8300	\$ 139,752	\$ 0	\$ 139,752	\$ 0	\$ 139,752	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300	0	0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300	0	0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300	0	0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300	0	0	0	0	0	(Sch 4)
85.05		Pharmacy - Total	8300	\$ 139,752	\$ 0	\$ 139,752	\$ 0	\$ 139,752	
90.00		Laboratory	8400	\$ 25,094	\$ 0	\$ 25,094	\$ 0	\$ 25,094	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400	0	0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400	0	0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400	0	0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400	0	0	0	0	0	(Sch 4)
90.05		Laboratory - Total	8400	\$ 25,094	\$ 0	\$ 25,094	\$ 0	\$ 25,094	
95.00		Home Health Services	8800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800	0	0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800	0	0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800	0	0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800	0	0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
100.00		Other Ancillary Services	8900	\$ 54,278	\$ 0	\$ 54,278	\$ 0	\$ 54,278	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900	0	0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900	0	0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900	0	0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900	0	0	0	0	0	(Sch 4)
100.05		Other Ancillary Services - Total	8900	\$ 54,278	\$ 0	\$ 54,278	\$ 0	\$ 54,278	
100.06		Subacute Ancillary Services		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages		0	0	0	0	0	(Sch 2)
100.08	.20-.39	Fringe Benefits		0	0	0	0	0	(Sch 2)
100.09	.79	Agency Staff		0	0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor		0	0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
100.12		Subacute Pediatrics Ancillary Services		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
101.00		Subtotal 075 - 100.12		\$ 516,950	\$ 0	\$ 516,950	\$ 0	\$ 516,950	
		Routine Services							
105.00		Skilled Nursing Care	6110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
105.01	.01-.19	Salaries and Wages	6110	2,204,995	0	2,204,995	0	2,204,995	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110	824,694	0	824,694	0	824,694	(Sch 2)
105.03	.49	Agency Staff	6110	49,169	0	49,169	0	49,169	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	163,933	0	163,933	0	163,933	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	\$ 3,242,791	\$ 0	\$ 3,242,791	\$ 0	\$ 3,242,791	
110.00		Intermediate Care	6120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
115.00		Mentally Disordered	6130	0	0	0	0	0	(Sch 2)
120.00		Developmentally Disabled	6140	0	0	0	0	0	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
GATEWAY CARE AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

Provider Number:
ZZR06463J

Provider NPI:
1699798033

OSHPD Facility Number:
206013647

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	REVISIONS			AS REVISED
					(SCHEDULE 8A-1)	SUBTOTAL	(SCHEDULE 8A-2)	
125.00		Subacute Care	6150	\$ 0	\$ 0	\$ 0	\$ 0	
125.01	.01-.19	Salaries and Wages	6150	0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150	0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150	0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150	0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	\$ 0	
126.00		Subacute Care - Pediatrics	6160	\$ 0	\$ 0	\$ 0	\$ 0	
130.00		Hospice Inpatient Care	6180	0	0	0	0	(Sch 2)
135.00		Other Routine Services	6190	0	0	0	0	(Sch 2)
		Other Nonreimbursable						
136.00		Residential Care	9100	\$ 0	\$ 0	\$ 0	\$ 0	(Sch 2)
140.00		Beauty and Barber	8900	2,882	2,882	0	2,882	(Sch 2)
145.00		Other Nonreimbursable	9100	0	0	0	0	(Sch 2)
146.00		Subtotal 105 - 145		\$ 3,245,673	\$ 0	\$ 3,245,673	\$ 0	\$ 3,245,673
155.00		Social Services	6600	\$ 0	\$ 0	\$ 0	\$ 0	
155.01	.01-.19	Salaries and Wages	6600	60,961	0	60,961	0	60,961 (Sch 2)
155.02	.20-.39	Fringe Benefits	6600	19,607	0	19,607	0	19,607 (Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	0 (Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	159	0	159	0	159 (Sch 4)
155.05		Social Services - Total	6600	\$ 80,727	\$ 0	\$ 80,727	\$ 0	\$ 80,727
160.00		Activities	6700	\$ 0	\$ 0	\$ 0	\$ 0	
160.01	.01-.19	Salaries and Wages	6700	69,996	0	69,996	0	69,996 (Sch 2)
160.02	.20-.39	Fringe Benefits	6700	34,978	0	34,978	0	34,978 (Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	0 (Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	3,881	0	3,881	0	3,881 (Sch 4)
160.05		Activities - Total	6700	\$ 108,855	\$ 0	\$ 108,855	\$ 0	\$ 108,855
165.00		Administration	6900	\$ 0	\$ 0	\$ 0	\$ 0	
165.01	.01-.19	Salaries and Wages	6900	205,354	0	205,354	0	205,354 (Sch 6)
165.02	.20-.39	Fringe Benefits	6900	79,053	0	79,053	0	79,053 (Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	42,904	0	42,904	0	42,904 (Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	12,489	0	12,489	0	12,489 (Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	0	0	0	0	0 (Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	0	0	0	0	0 (Sch 4)
165.07		Facility License Fees	6900	24,976	0	24,976	0	24,976 (Sch 6)
165.08		Liability Insurance	6900	123,750	0	123,750	0	123,750 (Sch 6)
165.09		Caregiver Training	6900	11,995	0	11,995	0	11,995 (Sch 6)
165.10		Quality Assurance Fees	6900	288,894	0	288,894	0	288,894 (Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	419,075	0	419,075	0	419,075 (Sch 6)
165.12		Administration - Total	6900	\$ 1,208,490	\$ 0	\$ 1,208,490	\$ 0	\$ 1,208,490
170.00		Inservice Education - Nursing	6800	\$ 0	\$ 0	\$ 0	\$ 0	
170.01	.01-.19	Salaries and Wages	6800	65,148	0	65,148	0	65,148 (Sch 3)
170.02	.20-.39	Fringe Benefits	6800	20,493	0	20,493	0	20,493 (Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	0 (Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	0	0	0	0	0 (Sch 4)
170.05		Inservice Education - Nursing - Total	6800	\$ 85,641	\$ 0	\$ 85,641	\$ 0	\$ 85,641
171.00		Subtotal 155 - 170.05		\$ 1,483,713	\$ 0	\$ 1,483,713	\$ 0	\$ 1,483,713
175.00		Total		\$ 6,896,948	\$ 0	\$ 6,896,948	\$ 0	\$ 6,896,948

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

Provider Name				Fiscal Period				Provider Number		Revision
GATEWAY CARE AND REHABILITATION CENTER				JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				ZZR06463J		1
Report References						Explanation of Revision	As Audited	Increase (Decrease)	As Revised	
Audit Report			Revised Report							
Rev. No.	Sch	Line	Col.	Sch	Line					
<u>REVISION TO OTHER MATTERS</u>										
1	1	14.00		1	14.00	Medi-Cal Overpayments To revise Medi-Cal overpayments in accordance with the Report of Findings from the informal appeal dated December 30, 2010, Case No. NF11-1208-155B-CM, Issue No. 4.	\$63,599	(\$43,457)	\$20,142	