REPORT
ON THE
RATE SETTING AUDIT

GILROY HEALTHCARE & REHAB CENTER
GILROY, CALIFORNIA
PROVIDER NUMBER: ZZR05797I
NATIONAL PROVIDER IDENTIFIER: 1831231877

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Teri Hung

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

Date: June 24, 2011

Carol Sparks
Director of Reimbursement
Covenant Care, LLC
27071 Aliso Creek Road, Suite 100
Aliso Viejo, CA 92656

PROVIDER: GILROY HEALTHCARE & REHAB CENTER
PROVIDER NO. ZZR05797I
NATIONAL PROVIDER IDENTIFIER: 1831231877
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 Paid Claims Summary Report, 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 Schedule

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 Rate Development Branch.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2825
(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 95899-7413

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 95814-5005
(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—Santa Ana at (714) 558-4434.

(***Original signed by Margaret Varho***)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
GILROY HEALTHCARE & REHAB CENTER

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
ZZR05797I

NPI:
1831231877

OSHPD Facility No.:
206430760

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	$ 4,598,594	$ 101.21
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 1,094,173	$ 24.08
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 749,355	$ 16.49
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 622,492	$ 13.70
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 61,941	$ 1.36
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 31,815	$ 0.70
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 206,965	$ 4.56
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 373,554	$ 8.22
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 946,781	$ 20.84
11	Cost of Routine Service/Audited Total Costs	$ 8,632,072	$ 8,685,669	$ 191.16
12	Total Patient Days (Adj)	45,436	45,436	
13	Cost Per Patient Day (Cost Divided by Days)	$ 189.98	$ 191.16	
14	Overpayments (Adj)	$ 0	$ 0	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Adj)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Adj)	$	$ 0	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility No.: 206430760

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

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility No.: 206430760

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 158,300	$ 158,300			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	203,296		$ 203,296		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	92,594	0	0	92,594	***
077	Specialized Support Surfaces	N/A	0	0	0	***
080	Physical Therapy	385,395	0	0	385,395	***
081	Respiratory Therapy	0	0	0	0	***
082	Occupational Therapy	405,395	0	0	405,395	***
083	Speech Pathology	118,032	0	0	118,032	***
085	Pharmacy	209,008	0	0	209,008	***
090	Laboratory	32,129	0	0	32,129	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	24,986	0	0	24,986	
101	Subacute Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	**
	ROUTINE SERVICES					
105	Skilled Nursing Care	4,236,998	158,300	203,296	4,598,594	*
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 - Pediatrics	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	3,675	0	0	3,675	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 5,869,808	$ 158,300	$ 203,296	$ 5,869,808	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
GILROY HEALTHCARE & REHAB CENTER	ZZR05797I	1831231877	206430760	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 129,780	$ 129,780											
010	Housekeeping	245,921	2,346	$ 248,267										
060	Laundry and Linen	92,931	3,300	6,430	$ 102,661									
065	Dietary	434,308	10,728	20,900	0	$ 465,936								
155	Social Services	N/A	647	1,261	0	0	$ 1,908							
160	Activities	N/A	4,467	8,702	0	0	0	$ 13,169						
165	Administration	N/A	7,293	14,208	0	0	0	0		$ 21,501	$ 21,501			
166	Medical Records	88,102	1,070	2,085	0	0	0	0		91,257		$ 91,257		
170	Inservice Education - Nursing	169,596	2,756	5,369	0	0	0	0	$ 177,720					
	ANCILLARY SERVICES													
075	Patient Supplies		1,019	1,985	0	0	0	0	0	3,004	266	1,130	$ 4,401	***
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy		5,037	9,813	0	0	0	0	0	14,850	1,132	4,804	20,787	***
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy		5,614	10,937	0	0	0	0	0	16,551	1,200	5,093	22,844	***
083	Speech Pathology		2,736	5,331	0	0	0	0	0	8,068	382	1,620	10,069	***
085	Pharmacy		1,205	2,347	0	0	0	0	0	3,552	569	2,416	6,537	***
090	Laboratory		0	0	0	0	0	0	0	0	82	348	430	***
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	64	271	335	
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care		81,235	158,261	102,661	465,936	1,908	13,169	177,720	1,000,891	17,787	75,495	1,094,173	*
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 - Pediatrics		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		327	637	0	0	0	0	0	964	19	80	1,063	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 1,160,638	$ 129,780	$ 248,267	$ 102,661	$ 465,936	$ 1,908	$ 13,169	$ 177,720	$ 1,047,880	$ 21,501	$ 91,257	$ 1,160,638	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
GILROY HEALTHCARE & REHAB CENTER	ZZR05797I	1831231877	206430760	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 213,631	$ 213,631											
010	Housekeeping	80,259	3,861	$ 84,120										
060	Laundry and Linen	26,434	5,433	2,179	$ 34,045									
065	Dietary	253,861	17,659	7,082	0	$ 278,602								
155	Social Services	8,819	1,065	427	0	0	$ 10,312							
160	Activities	21,267	7,353	2,949	0	0	0	$ 31,568						
165	Administration	N/A	12,005	4,814	0	0	0	0		$ 16,819	$ 16,819			
166	Medical Records	12,086	1,762	706	0	0	0	0		14,554		$ 14,554		
170	Inservice Education - Nursing	851	4,536	1,819	0	0	0	0	$ 7,206					
	ANCILLARY SERVICES													
075	Patient Supplies	0	1,677	673	0	0	0	0	0	2,350	208	180	$ 2,739	***
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy	0	8,292	3,325	0	0	0	0	0	11,617	885	766	13,268	***
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy	0	9,241	3,706	0	0	0	0	0	12,947	939	812	14,698	***
083	Speech Pathology	0	4,504	1,806	0	0	0	0	0	6,311	299	258	6,868	***
085	Pharmacy	0	1,983	795	0	0	0	0	0	2,779	445	385	3,609	***
090	Laboratory	0	0	0	0	0	0	0	0	0	64	56	120	***
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	50	43	93	
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES													
105	Skilled Nursing Care	174,323	133,721	53,624	34,045	278,602	10,312	31,568	7,206	723,401	13,914	12,040	749,355	*
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 - Pediatrics		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		538	216	0	0	0	0	0	754	15	13	781	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 791,531	$ 213,631	$ 84,120	$ 34,045	$ 278,602	$ 10,312	$ 31,568	$ 7,206	$ 760,158	$ 16,819	$ 14,554	$ 791,531	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility Number: 206430760

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)	$ 720,814	91%							
	Property Tax (line 40)	71,724	9%	$ 792,538						
005	Plant Operations and Maintenance			11,303	$ 11,303					
010	Housekeeping			14,119	204	$ 14,324				
060	Laundry and Linen			19,867	287	371	$ 20,526			
065	Dietary			64,579	934	1,206	0	$ 66,719		
155	Social Services			3,896	56	73	0	0	$ 4,025	
160	Activities			26,889	389	502	0	0	0	$ 27,780
165	Administration			43,901	635	820	0	0	0	0
166	Medical Records			6,442	93	120	0	0	0	0
170	Inservice Education - Nursing			16,588	240	310	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			6,134	89	115	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			30,322	439	566	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			33,794	489	631	0	0	0	0
083	Speech Pathology			16,473	238	308	0	0	0	0
085	Pharmacy			7,253	105	135	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			489,010	7,075	9,131	20,526	66,719	4,025	27,780
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 - Pediatrics			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			1,967	28	37	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 792,538	100%	$ 792,538	$ 11,303	$ 14,324	$ 20,526	$ 66,719	$ 4,025	$ 27,780

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility Number: 206430760

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 91% Of Total	Property Tax 9% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 720,814	91%								
	Property Tax (line 40)	71,724	9%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 45,356	$ 45,356					
166	Medical Records				6,656		$ 6,656				
170	Inservice Education - Nursing			$ 17,138							
	ANCILLARY SERVICES										
075	Patient Supplies			0	6,337	562	82	$ 6,981	$ 6,350	$ 632	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	***
080	Physical Therapy			0	31,327	2,388	350	34,065	30,982	3,083	***
081	Respiratory Therapy			0	0	0	0	0	0	0	***
082	Occupational Therapy			0	34,914	2,531	371	37,817	34,394	3,422	***
083	Speech Pathology			0	17,019	805	118	17,942	16,318	1,624	***
085	Pharmacy			0	7,493	1,201	176	8,870	8,067	803	***
090	Laboratory			0	0	173	25	199	181	18	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	135	20	154	140	14	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	**
	ROUTINE SERVICES										
105	Skilled Nursing Care			17,138	641,404	37,522	5,506	684,432	622,492	61,941	*
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 - Pediatrics			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	2,033	40	6	2,079	1,890	188	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 792,538	100%	$ 17,138	$ 740,526	$ 45,356	$ 6,656	$ 792,538	$ 720,814	$ 71,724	

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
GILROY HEALTHCARE & REHAB CENTER	ZZR05797I	1831231877	206430760	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	DPH License Fees 2% of Total	Liability Insurance 13% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 10,335													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	1,134,125													
	Total Costs Allocable as Administration	1,144,460	61%												
167	DPH Licensing Fees	38,458	2%												
168	Liability Insurance	250,177	13%												
169	Quality Assurance Fees	451,549	24%												
174	Caregiver Training	0	0%												
	Total	1,884,644	100%						$ 1,884,644						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 92,594	$ 3,004	$ 2,350	$ 6,337	$ 104,285	23,347	$ 14,177	$ 476	$ 3,099	$ 5,594	$ -	***
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	***
080	Physical Therapy			385,395	14,850	11,617	31,327	443,189	99,218	60,251	2,025	13,171	23,772	0	***
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	***
082	Occupational Therapy			405,395	16,551	12,947	34,914	469,807	105,177	63,869	2,146	13,962	25,200	0	***
083	Speech Pathology			118,032	8,068	6,311	17,019	149,429	33,453	20,315	683	4,441	8,015	0	***
085	Pharmacy			209,008	3,552	2,779	7,493	222,831	49,886	30,293	1,018	6,622	11,952	0	***
090	Laboratory			32,129	0	0	0	32,129	7,193	4,368	147	955	1,723	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			24,986	0	0	0	24,986	5,594	3,397	114	743	1,340	0	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	**
	ROUTINE SERVICES														
105	Skilled Nursing Care			4,598,594	1,000,891	723,401	641,404	6,964,290	1,559,115	946,781	31,815	206,965	373,554	0	*
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0	*
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0	*
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics			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			3,675	964	754	2,033	7,425	1,662	1,009	34	221	398	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,884,644		$ 5,869,808	$ 1,047,880	$ 760,158	$ 740,526	$ 8,418,371	$ 1,884,644						
	Total Administrative Costs							$ 1,884,644		$ 1,144,460	$ 38,458	$ 250,177	$ 451,549	$ -	
	Unit Cost Multiplier							0.22387276							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 112,758	$ 31,373	$ 45,356	$ 189,488							
	TOTAL FACILITY COSTS							$ 10,492,503							

* (To Schedule 1)

** (To Pediatric Subacute Schedule 1)

*** (To Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
GILROY HEALTHCARE & REHAB CENTER	ZZR05797I	1831231877	206430760	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	293									
010	Housekeeping	366	366								
060	Laundry and Linen	515	515	515							
065	Dietary	1,674	1,674	1,674							
155	Social Services	101	101	101							
160	Activities	697	697	697							
165	Administration	1,138	1,138	1,138							
166	Medical Records	167	167	167							
170	Inservice Education - Nursing	430	430	430							
	ANCILLARY SERVICES										
075	Patient Supplies	159	159	159						104,285	104,285
077	Specialized Support Surfaces									0	0
080	Physical Therapy	786	786	786						443,189	443,189
081	Respiratory Therapy									0	0
082	Occupational Therapy	876	876	876						469,807	469,807
083	Speech Pathology	427	427	427						149,429	149,429
085	Pharmacy	188	188	188						222,831	222,831
090	Laboratory									32,129	32,129
095	Home Health Services									0	0
100	Other Ancillary Services									24,986	24,986
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	12,676	12,676	12,676	90,872	135,204	4,411,321	4,411,321	4,411,321	6,964,290	6,964,290
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 - Pediatrics						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	51	51	51						7,425	7,425
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	20,544	20,251	19,885	90,872	135,204	4,411,321	4,411,321	4,411,321	8,418,371	8,418,371
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 158,300	$ 203,296			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.035884942	0.046085062			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 129,780	$ 248,267	$ 102,661	$ 465,936	$ 1,908	$ 13,169	$ 177,720	$ 21,501	$ 91,257
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		6.40857242	12.48511629	1.12973468	3.44617049	0.00043258	0.00298525	0.04028732	0.00255406	0.01084025
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 213,631	$ 84,120	$ 34,045	$ 278,602	$ 10,312	$ 31,568	$ 7,206	$ 16,819	$ 14,554
	UNIT COST MULTIPLIER (INDIRECT OTHER)		10.54915807	4.23032396	0.37465262	2.06060363	0.00233756	0.00715620	0.00163356	0.00199790	0.00172886
	TOTAL CAPITAL COSTS - SCH. 5	$ 792,538	$ 11,303	$ 14,324	$ 20,526	$ 66,719	$ 4,025	$ 27,780	$ 17,138	$ 45,356	$ 6,656
	UNIT COST MULTIPLIER (CAPITAL COSTS)	38.57758956	0.55815682	0.72032603	0.22587681	0.49346961	0.00091253	0.00629736	0.00388503	0.00538777	0.00079065

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility Number: 206430760

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 104,366	$ 0	$ 104,366	(Sch 3)
005	.20-.39	Fringe Benefits	6200	25,414	0	25,414	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	213,631	0	213,631	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 343,411	$ 0	$ 343,411	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 200,494	$ 0	$ 200,494	(Sch 3)
010	.20-.39	Fringe Benefits	6300	45,427	0	45,427	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	80,259	0	80,259	(Sch 4)
010		Housekeeping - Total	6300	$ 326,180	$ 0	$ 326,180	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	35,658	0	35,658	(Sch 5)
025		Depreciation: Equipment	7140	39,151	0	39,151	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	645,317	0	645,317	(Sch 5)
040		Property Taxes	7300	71,724	0	71,724	(Sch 5)
045		Property Insurance	7400	10,335	0	10,335	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	688	688	(Sch 5)
055		Interest-Other	7600	688	(688)	0	(Sch 6)
057		Subtotal 005 - 055		$ 1,472,464	$ 0	$ 1,472,464	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 71,457	$ 0	$ 71,457	(Sch 3)
060	.20-.39	Fringe Benefits	6400	21,474	0	21,474	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	26,434	0	26,434	(Sch 4)
060		Laundry and Linen - Total	6400	$ 119,365	$ 0	$ 119,365	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 332,514	$ 0	$ 332,514	(Sch 3)
065	.20-.39	Fringe Benefits	6500	101,794	0	101,794	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	253,861	0	253,861	(Sch 4)
065		Dietary - Total	6500	$ 688,169	$ 0	$ 688,169	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	83,563	9,031	92,594	
075		Patient Supplies - Total	8100	$ 83,563	$ 9,031	$ 92,594	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility Number: 206430760

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	385,395	0	385,395	
080		Physical Therapy - Total	8200	$ 385,395	$ 0	$ 385,395	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	405,395	0	405,395	
082		Occupational Therapy - Total	8250	$ 405,395	$ 0	$ 405,395	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	118,032	0	118,032	
083		Speech Pathology - Total	8280	$ 118,032	$ 0	$ 118,032	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	209,008	0	209,008	
085		Pharmacy - Total	8300	$ 209,008	$ 0	$ 209,008	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	32,129	0	32,129	
090		Laboratory - Total	8400	$ 32,129	$ 0	$ 32,129	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	24,986	0	24,986	
100		Other Ancillary Services - Total	8900	$ 24,986	$ 0	$ 24,986	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility Number: 206430760

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 1,258,508	$ 9,031	$ 1,267,539	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 3,341,088	$ (2,961)	$ 3,338,127	(Sch 2)
105	.20-.39	Fringe Benefits	6110	899,763	(892)	898,871	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	226,205	(51,882)	174,323	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 4,467,056	$ (55,735)	$ 4,411,321	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	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	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility Number: 206430760

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	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	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	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	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	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	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	3,675	0	3,675	
140		Beauty and Barber - Total	8900	$ 3,675	$ 0	$ 3,675	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 4,470,731	$ (55,735)	$ 4,414,996	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 132,317	$ 0	$ 132,317	(Sch 2)
155	.20-.39	Fringe Benefits	6600	25,983	0	25,983	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	8,819	0	8,819	(Sch 4)
155		Social Services - Total	6600	$ 167,119	$ 0	$ 167,119	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility Number: 206430760

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 160,195	$ 0	$ 160,195	(Sch 2)
160	.20-.39	Fringe Benefits	6700	43,101	0	43,101	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	21,267	0	21,267	(Sch 4)
160		Activities - Total	6700	$ 224,563	$ 0	$ 224,563	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 376,578	$ 0	$ 376,578	(Sch 6)
165	.20-.39	Fringe Benefits	6900	105,058	0	105,058	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	681,155	(28,666)	652,489	(Sch 6)
165		Administration - Total	6900	$ 1,162,791	$ (28,666)	$ 1,134,125	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 70,432	$ 0	$ 70,432	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	17,670	0	17,670	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	12,086	0	12,086	(Sch 4)
166		Medical Records - Total	6900	$ 100,188	$ 0	$ 100,188	
167		DPH Licensing Fees	6900	$ 38,458	$ 0	$ 38,458	(Sch 6)
168		Liability Insurance	6900	$ 150,177	$ 100,000	$ 250,177	(Sch 6)
169		Quality Assurance Fees	6900	$ 451,549	$ 0	$ 451,549	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 130,570	$ 2,961	$ 133,531	(Sch 3)
170	.20-.39	Fringe Benefits	6800	35,173	892	36,065	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	851	851	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 165,743	$ 4,704	$ 170,447	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 2,460,588	$ 76,038	$ 2,536,626	
200		**Total**		**$ 10,469,825**	**$ 29,334**	**$ 10,499,159**	

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

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility Number: 206430760

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 104,366	$	$ 104,366
005	2	Fringe Benefits		25,414		25,414
005	3	Agency Staff				0
005	4	Other - Nonlabor		213,631		213,631
005	5	Plant Operations and Maintenance - Total		$ 343,411	$ 0	$ 343,411
010		Housekeeping				
010	1	Salaries and Wages		$ 200,494	$	$ 200,494
010	2	Fringe Benefits		45,427		45,427
010	3	Agency Staff				0
010	4	Other - Nonlabor		80,259		80,259
010	5	Housekeeping - Total		$ 326,180	$ 0	$ 326,180
015	4	Depreciation: Buildings and Improvements		$	$	$ 0
020	4	Depreciation: Leasehold Improvements		35,658		35,658
025	4	Depreciation: Equipment		39,151		39,151
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		645,317		645,317
040	4	Property Taxes		71,724		71,724
045	4	Property Insurance		10,335		10,335
050	4	Interest-Property, Plant, and Equipment		0		0
055	4	Interest-Other		688		688
		Subtotal 005 - 055		1,472,464	0	1,472,464
060		Laundry and Linen				
060	1	Salaries and Wages		$ 71,457	$	$ 71,457
060	2	Fringe Benefits		21,474		21,474
060	3	Agency Staff				0
060	4	Other - Nonlabor		26,434		26,434
060	5	Laundry and Linen - Total		$ 119,365	$ 0	$ 119,365
065		Dietary				
065	1	Salaries and Wages		$ 332,514	$	$ 332,514
065	2	Fringe Benefits		101,794		101,794
065	3	Agency Staff				0
065	4	Other - Nonlabor		253,861		253,861
065	5	Dietary - Total		$ 688,169	$ 0	$ 688,169
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor		83,563		83,563
075	5	Patient Supplies - Total		$ 83,563	$ 0	$ 83,563
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility Number: 206430760

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor		385,395		385,395
080	5	Physical Therapy - Total		$ 385,395	$ 0	$ 385,395
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor		405,395		405,395
082	5	Occupational Therapy - Total		$ 405,395	$ 0	$ 405,395
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor		118,032		118,032
083	5	Speech Pathology - Total		$ 118,032	$ 0	$ 118,032
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor		209,008		209,008
085	5	Pharmacy - Total		$ 209,008	$ 0	$ 209,008
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor		32,129		32,129
090	5	Laboratory - Total		$ 32,129	$ 0	$ 32,129
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor		24,986		24,986
100	5	Other Ancillary Services - Total		$ 24,986	$ 0	$ 24,986

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility Number: 206430760

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 1,258,508	$ 0	$ 1,258,508
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 3,341,088	$	$ 3,341,088
105	2	Fringe Benefits		899,763		899,763
105	3	Agency Staff				0
105	4	Other - Nonlabor		226,205		226,205
105	5	Skilled Nursing Care - Total		$ 4,467,056	$ 0	$ 4,467,056
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$	$	$ 0
120	2	Fringe Benefits				0
120	3	Agency Staff				0
120	4	Other - Nonlabor				0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility Number: 206430760

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		3,675		3,675
140	5	Beauty and Barber - Total		$ 3,675	$ 0	$ 3,675
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 4,470,731	$ 0	$ 4,470,731
155		Social Services				
155	1	Salaries and Wages		$ 132,317	$	$ 132,317
155	2	Fringe Benefits		25,983		25,983
155	3	Agency Staff				0
155	4	Other - Nonlabor		8,819		8,819
155	5	Social Services - Total		$ 167,119	$ 0	$ 167,119
160		Activities				
160	1	Salaries and Wages		$ 160,195	$	$ 160,195
160	2	Fringe Benefits		43,101		43,101
160	3	Agency Staff				0
160	4	Other - Nonlabor		21,267		21,267
160	5	Activities - Total		$ 224,563	$ 0	$ 224,563

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: GILROY HEALTHCARE & REHAB CENTER

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: ZZR05797I

NPI: 1831231877

OSHPD Facility Number: 206430760

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 376,578	$	$ 376,578
165	2	Fringe Benefits		105,058		105,058
165	3	Agency Staff				0
165	4	Other - Nonlabor		681,155		681,155
165	5	Administration - Total		$ 1,162,791	$ 0	$ 1,162,791
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 70,432	$	$ 70,432
166	2	Medical Records - Fringe Benefits		17,670		17,670
166	3	Medical Records - Agency Staff				0
166	4	Medical Records - Other - Nonlabor		12,086		12,086
166	5	Medical Records - Total		$ 100,188	$ 0	$ 100,188
167	4	DPH Licensing Fees ***		$ 38,458	$	$ 38,458
168	4	Liability Insurance ***		$ 150,177	$	$ 150,177
169	4	Quality Assurance Fees ***		$ 451,549	$	$ 451,549
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 130,570	$	$ 130,570
170	2	Fringe Benefits		35,173		35,173
170	3	Agency Staff				0
170	4	Other - Nonlabor		0		0
170	5	Inservice Education - Nursing - Total		$ 165,743	$ 0	$ 165,743
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 2,460,588	$ 0	$ 2,460,588
200		**Total**		**$ 10,469,825**	**$ $ -**	**$ 10,469,825**

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

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
GILROY HEALTHCARE & REHAB CENTER	ZZR05797I	1831231877	206430760	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages	0							
005	2	Plant Operations and Maintenance - Fringe Benefits	0							
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	0							
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	0							
045	4	Property Insurance	0							
050	4	Interest-Property, Plant, and Equipment	688				688			
055	4	Interest-Other	(688)				(688)			
060	1	Laundry and Linen - Salaries and Wages	0							
060	2	Laundry and Linen - Fringe Benefits	0							
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	0							
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	9,031			9,031				
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:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
GILROY HEALTHCARE & REHAB CENTER	ZZR05797I	1831231877	206430760	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	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 Ancillary Services - Salaries and Wages	0							
101	2	Subacute Ancillary Services - Fringe Benefits	0							
101	3	Subacute Ancillary Services - Agency Staff	0							
101	4	Subacute Ancillary Services - Other - Nonlabor	0							
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0							
102	2	Subacute Pediatrics Ancillary Services - Fringe Benefits	0							
102	3	Subacute Pediatrics Ancillary Services - Agency Staff	0							
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor	0							
105	1	Skilled Nursing Care - Salaries and Wages	(2,961)		(2,961)					
105	2	Skilled Nursing Care - Fringe Benefits	(892)		(892)					
105	3	Skilled Nursing Care - Agency Staff	0							
105	4	Skilled Nursing Care - Other - Nonlabor	(51,882)	(42,000)	(851)	(9,031)				
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 - Salaries and Wages	0							
115	2	Mentally Disordered - Fringe Benefits	0							
115	3	Mentally Disordered - Agency Staff	0							
115	4	Mentally Disordered - Other - Nonlabor	0							
120	1	Developmentally Disabled - Salaries and Wages	0							
120	2	Developmentally Disabled - Fringe Benefits	0							
120	3	Developmentally Disabled - Agency Staff	0							
120	4	Developmentally Disabled - 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 - Pediatrics - Salaries and Wages	0							
126	2	Subacute Care - Pediatrics - Fringe Benefits	0							
126	3	Subacute Care - Pediatrics - Agency Staff	0							
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
GILROY HEALTHCARE & REHAB CENTER	ZZR05797I	1831231877	206430760	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	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	0							
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	0							
160	3	Activities - Agency Staff	0							
160	4	Activities - Other - Nonlabor	0							
165	1	Administration - Salaries and Wages	0							
165	2	Administration - Fringe Benefits	0							
165	3	Administration - Agency Staff	0							
165	4	Administration - Other - Nonlabor	(28,666)	42,000				(70,666)		
166	1	Medical Records - Salaries and Wages	0							
166	2	Medical Records - Fringe Benefits	0							
166	3	Medical Records - Agency Staff	0							
166	4	Medical Records - Other - Nonlabor	0							
167	4	DPH Licensing Fees	0							
168	4	Liability Insurance	100,000						100,000	
169	4	Quality Assurance Fees	0							
170	1	Inservice Education - Nursing - Salaries and Wages	2,961		2,961					
170	2	Inservice Education - Nursing - Fringe Benefits	892		892					
170	3	Inservice Education - Nursing - Agency Staff	0							
170	4	Inservice Education - Nursing - Other - Nonlabor	851		851					
174	1	Caregiver Training - Salaries and Wages	0							
174	2	Caregiver Training - Fringe Benefits	0							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
GILROY HEALTHCARE & REHAB CENTER	ZZR05797I	1831231877	206430760	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ
174	3	Caregiver Training - Agency Staff	0							
174	4	Caregiver Training - Other - Nonlabor	0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
			0							
200		Total	$29,334 (To Sch 8)	0	0	0	0	(70,666)	100,000	0

Provider Name	Fiscal Period	Provider Number	Adjustments
GILROY HEALTHCARE & REHAB CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05797I	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
							RECLASSIFICATIONS OF REPORTED COSTS				
1	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor		$226,205	($42,000)	$184,205 *
	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabo		681,155	42,000	723,155 *
							To reclassify medical director costs to the appropriate cost cente				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230				
							CCR, Title 22, Section 52000				
2	10.5	105	1	8A-2	105	1	Skilled Nursing Care - Salaries and Wages		$3,341,088	($2,961)	$3,338,127
	10.5	105	2	8A-2	105	2	Skilled Nursing Care - Fringe Benefits		899,763	(892)	898,871
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	184,205	(851)	183,354 *
	10.5	170	1	8A-2	170	1	Inservice Education - Nursing - Salaries and Wages		130,570	2,961	133,531
	10.5	170	2	8A-2	170	2	Inservice Education - Nursing - Fringe Benefits		35,173	892	36,065
	10.5	170	4	8A-2	170	4	Inservice Education - Nursing - Other - Nonlabor		0	851	851
							To reclassify home office expenses to the appropriate cost center.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
3	10.5	075	4	8A-2	075	4	Patient Supplies - Other - Nonlabor		$83,563	$9,031	$92,594
	10.5	105	4	8A-2	105	4	Skilled Nursing Care - Other - Nonlabor	*	183,354	(9,031)	174,323
							To reclassify oxygen expense to an ancillary cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2203.2				
							CCR, Title 22, Section 51123				
4	10.5	050	4	8A-2	050	4	Interest - Property, Plant, and Equipment		$0	$688	$688
	10.5	055	4	8A-2	055	4	Interest - Other		688	(688)	0
							To reclassify leasehold interest expense to the appropriate cost center.				
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
GILROY HEALTHCARE & REHAB CENTER	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	ZZR05797I	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				
5	10.5	165	4	8A-2	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Covenant Care, LLC Home Office Audit Report for fiscal period ended December 31, 2009. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304	*	$723,155	($70,666)	$652,489
6	10.5	168	4	8A-2	168	4	Liability Insurance To adjust the liability insurance expense to allow the limitation of $100,000 in lieu of actual losses and the excess liability premium expense. CMS Pub. 15-1, Sections 2162.4, 2162.5, 2162.7, 2300 and 2400		$150,177	$100,000	$250,177

*Balance carried forward from prior/to subsequent adjustments