

**REPORT  
ON THE  
RATE SETTING AUDIT**

**EVERGREEN ARVIN HEALTHCARE  
ARVIN, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1568410769**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Gary Diffenderffer  
Auditors: Lucille Ramos, Mony Sor, Jennifer White, and Firas Yaghmour**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

July 30, 2013

Terri L. Roche  
Reimbursement Manager  
Evergreen Healthcare Management, LLC  
4601 NE 77<sup>th</sup> Avenue, Suite 300  
Vancouver, WA 98662

EVERGREEN ARVIN HEALTHCARE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1568410769  
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

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

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit adjustments that include a summary of the total due the State in the amount of \$72,042, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Terri Roche  
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Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rates Development Division.

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

**Original Signed By**

Robert G. Kvick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

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

Provider Name:  
EVERGREEN ARVIN HEALTHCARE

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

Provider NPI:  
1568410769

OSHPD Facility No.:  
206150060

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
<b>SKILLED NURSING CARE</b>				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,069,366	\$ 77.75
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 483,854	\$ 18.18
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 508,020	\$ 19.09
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 675,656	\$ 25.38
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 129,159	\$ 4.85
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 20,353	\$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 145,252	\$ 5.46
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 314,742	\$ 11.82
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 650,183	\$ 24.43
11	Cost of Routine Service/Audited Total Costs	\$ 5,317,141.00	\$ 4,996,585	\$ 187.72
12	Total Patient Days (Adj 17)	25,828	26,617	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 205.87	\$ 187.72	
14	Overpayments (Adj 20,21)		\$ 72,042	
15	Medi-Cal Days (Adj 19)	22,595	22,433	
16	Medi-Cal Managed Care Days (Adj 18)		16	
<b>INTERMEDIATE CARE</b>				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj )		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj )	\$	\$ 0	
<b>MENTALLY DISORDERED CARE</b>				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj )		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj )	\$	\$ 0	
<b>DEVELOPMENTALLY DISABLED CARE</b>				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj )		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj )	\$	\$ 0	
<b>SUBACUTE CARE</b>				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

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

Provider Name:  
EVERGREEN ARVIN HEALTHCARE

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

Provider NPI:  
1568410769

OSHPD Facility No.:  
206150060

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

**ALLOCATION OF GENERAL SERVICES  
DIRECT CARE LABOR**

**Provider Name:**  
EVERGREEN ARVIN HEALTHCARE

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

**Provider NPI:**  
1568410769

**OSHPD Facility No.:**  
206150060

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	<b>GENERAL SERVICES</b>				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 39,348	\$ 39,348		
160	Activities	66,054		\$ 66,054	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	<b>ANCILLARY SERVICES</b>				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	<b>ROUTINE SERVICES</b>				
105	Skilled Nursing Care	1,963,964	39,348	66,054	2,069,366 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
	<b>NONREIMBURSABLE</b>				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	<b>TOTAL</b>	<b>\$ 2,069,366</b>	<b>\$ 39,348</b>	<b>\$ 66,054</b>	<b>\$ 2,069,366</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
INDIRECT CARE LABOR

Provider Name:  
EVERGREEN ARVIN HEALTHCARE

Provider NPI:  
1568410769

OSHPD Facility Number:  
206150060

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 40,692	\$ 40,692										
010	Housekeeping	86,305	119	\$ 86,424									
060	Laundry and Linen	39,328	1,570	3,345	\$ 44,243								
065	Dietary	219,869	6,007	12,796	0	\$ 238,673							
155	Social Services	N/A	2,769	5,899	0	0	\$ 8,668						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	1,140	2,429	0	0	0	0		\$ 3,569	\$ 3,569		
166	Medical Records	42,697	873	1,860	0	0	0	0		45,430		\$ 45,430	
170	Inservice Education - Nursing	68,902	0	0	0	0	0	0	\$ 68,902				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies		232	495	0	0	0	0	0	727	16	203	\$ 946
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		754	1,605	0	0	0	0	0	2,359	177	2,255	4,791
081	Respiratory Therapy		754	1,605	0	0	0	0	0	2,359	19	240	2,618
082	Occupational Therapy		502	1,069	0	0	0	0	0	1,570	75	960	2,606
083	Speech Pathology		0	0	0	0	0	0	0	0	6	80	86
085	Pharmacy		321	685	0	0	0	0	0	1,006	51	644	1,700
090	Laboratory		0	0	0	0	0	0	0	0	4	47	50
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	13	168	181
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care		25,387	54,077	44,243	238,673	8,668	0	68,902	439,950	3,198	40,706	483,854 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		263	560	0	0	0	0	0	823	10	123	955
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	4	5
	<b>TOTAL</b>	<b>\$ 497,793</b>	<b>\$ 40,692</b>	<b>\$ 86,424</b>	<b>\$ 44,243</b>	<b>\$ 238,673</b>	<b>\$ 8,668</b>	<b>\$ -</b>	<b>\$ 68,902</b>	<b>\$ 448,794</b>	<b>\$ 3,569</b>	<b>\$ 45,430</b>	<b>\$ 497,793</b>

\* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES  
OTHER - NONLABOR

Provider Name:  
EVERGREEN ARVIN HEALTHCARE

Provider NPI:  
1568410769

OSHPD Facility Number:  
206150060

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

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	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
<b>GENERAL SERVICES</b>													
005	Plant Operations and Maintenance	\$ 170,427	\$ 170,427										
010	Housekeeping	30,245	500	\$ 30,745									
060	Laundry and Linen	12,576	6,577	1,190	\$ 20,342								
065	Dietary	174,658	25,160	4,552	0	\$ 204,370							
155	Social Services	(131)	11,598	2,098	0	0	\$ 13,565						
160	Activities	4,030	0	0	0	0	0	\$ 4,030					
165	Administration	N/A	4,776	864	0	0	0	0		\$ 5,640	\$ 5,640		
166	Medical Records	5,732	3,657	662	0	0	0	0		10,050		\$ 10,050	
170	Inservice Education - Nursing	2,017	0	0	0	0	0	0	\$ 2,017				
<b>ANCILLARY SERVICES</b>													
075	Patient Supplies	11,926	973	176	0	0	0	0	0	13,075	25	45	\$ 13,145
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	186,552	3,156	571	0	0	0	0	0	190,279	280	499	191,058
081	Respiratory Therapy	0	3,156	571	0	0	0	0	0	3,727	30	53	3,810
082	Occupational Therapy	74,119	2,101	380	0	0	0	0	0	76,600	119	212	76,932
083	Speech Pathology	7,414	0	0	0	0	0	0	0	7,414	10	18	7,442
085	Pharmacy	50,119	1,346	244	0	0	0	0	0	51,709	80	142	51,931
090	Laboratory	4,312	0	0	0	0	0	0	0	4,312	6	10	4,328
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	15,511	0	0	0	0	0	0	0	15,511	21	37	15,569
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>													
105	Skilled Nursing Care	124,073	106,326	19,238	20,342	204,370	13,565	4,030	2,017	493,962	5,053	9,005	508,020 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
<b>NONREIMBURSABLE</b>													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	3,624	1,101	199	0	0	0	0	0	4,924	15	27	4,966
145	Other Nonreimbursable	411	0	0	0	0	0	0	0	411	1	1	412
	<b>TOTAL</b>	<b>\$ 877,615</b>	<b>\$ 170,427</b>	<b>\$ 30,745</b>	<b>\$ 20,342</b>	<b>\$ 204,370</b>	<b>\$ 13,565</b>	<b>\$ 4,030</b>	<b>\$ 2,017</b>	<b>\$ 861,925</b>	<b>\$ 5,640</b>	<b>\$ 10,050</b>	<b>\$ 877,615</b>

\* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:  
EVERGREEN ARVIN HEALTHCARE

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

Provider NPI:  
1568410769

OSHPD Facility Number:  
206150060

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
<b>GENERAL SERVICES</b>										
	Capital Related (excluding lines 40 & 45)	\$ 730,282	84%							
	Property Tax (line 40)	139,601	16%	\$ 869,883						
005	Plant Operations and Maintenance			36,006	\$ 36,006					
010	Housekeeping			2,448	106	\$ 2,554				
060	Laundry and Linen			32,178	1,389	99	\$ 33,667			
065	Dietary			123,106	5,316	378	0	\$ 128,799		
155	Social Services			56,746	2,450	174	0	0	\$ 59,371	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			23,366	1,009	72	0	0	0	0
166	Medical Records			17,892	773	55	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
<b>ANCILLARY SERVICES</b>										
075	Patient Supplies			4,762	206	15	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			15,444	667	47	0	0	0	0
081	Respiratory Therapy			15,444	667	47	0	0	0	0
082	Occupational Therapy			10,281	444	32	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			6,587	284	20	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care			520,239	22,463	1,598	33,667	128,799	59,371	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			5,385	233	17	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>\$ 869,883</b>	<b>100%</b>	<b>\$ 869,883</b>	<b>\$ 36,006</b>	<b>\$ 2,554</b>	<b>\$ 33,667</b>	<b>\$ 128,799</b>	<b>\$ 59,371</b>	<b>\$ -</b>

\* (To Schedule 1)

## ALLOCATION OF CAPITAL COSTS

Provider Name:  
EVERGREEN ARVIN HEALTHCARE

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

Provider NPI:  
1568410769

OSHPD Facility Number:  
206150060

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 84% Of Total	Property Tax 16% Of Total
	<b>GENERAL SERVICES</b>									
	Capital Related (excluding lines 40 & 45)	\$ 730,282	84%							
	Property Tax (line 40)	139,601	16%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 24,447	\$ 24,447				
166	Medical Records				18,719		\$ 18,719			
170	Inservice Education - Nursing			\$ -						
	<b>ANCILLARY SERVICES</b>									
075	Patient Supplies			0	4,982	109	84	\$ 5,175	\$ 4,345	\$ 831
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	16,158	1,213	929	18,301	15,364	2,937
081	Respiratory Therapy			0	16,158	129	99	16,386	13,757	2,630
082	Occupational Therapy			0	10,757	517	396	11,669	9,796	1,873
083	Speech Pathology			0	0	43	33	76	64	12
085	Pharmacy			0	6,892	346	265	7,503	6,299	1,204
090	Laboratory			0	0	25	19	44	37	7
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	90	69	159	134	26
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	<b>ROUTINE SERVICES</b>									
105	Skilled Nursing Care			0	766,136	21,905	16,773	804,814	675,656	129,159
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
	<b>NONREIMBURSABLE</b>									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	5,634	66	51	5,751	4,828	923
145	Other Nonreimbursable			0	0	2	2	4	4	1
	<b>TOTAL</b>	\$ 869,883	100%	\$ -	\$ 826,718	\$ 24,447	\$ 18,719	\$ 869,883	\$ 730,282	\$ 139,601

\* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:  
EVERGREEN ARVIN HEALTHCARE

Provider NPI:  
1568410769

OSHPD Facility Number:  
206150060

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 58% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
<b>GENERAL SERVICES</b>														
045	Property Insurance	\$ 22,825												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	702,803												
	Total Costs Allocable as Administration	725,628	58%											
167	CDPH Licensing Fees	22,715	2%											
168	Professional Liability Insurance	162,107	13%											
169	Quality Assurance Fees	351,264	28%											
174	Caregiver Training	0	0%											
	Total	1,261,714	100%						\$ 1,261,714					
<b>ANCILLARY SERVICES</b>														
075	Patient Supplies			\$ -	\$ 727	\$ 13,075	\$ 4,982	\$ 18,785	5,634	\$ 3,240	\$ 101	\$ 724	\$ 1,569	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	2,359	190,279	16,158	208,797	62,623	36,015	1,127	8,046	17,434	0
081	Respiratory Therapy			0	2,359	3,727	16,158	22,245	6,672	3,837	120	857	1,857	0
082	Occupational Therapy			0	1,570	76,600	10,757	88,927	26,671	15,339	480	3,427	7,425	0
083	Speech Pathology			0	0	7,414	0	7,414	2,224	1,279	40	286	619	0
085	Pharmacy			0	1,006	51,709	6,892	59,607	17,877	10,281	322	2,297	4,977	0
090	Laboratory			0	0	4,312	0	4,312	1,293	744	23	166	360	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	15,511	0	15,511	4,652	2,675	84	598	1,295	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
<b>ROUTINE SERVICES</b>														
105	Skilled Nursing Care			2,069,366	439,950	493,962	766,136	3,769,414	1,130,531	650,183	20,353	145,252	314,742	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 - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE</b>														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	823	4,924	5,634	11,381	3,413	1,963	61	439	950	0
145	Other Nonreimbursable			0	0	411	0	411	123	71	2	16	34	0
	<b>SUBTOTAL</b>	\$ 1,261,714		\$ 2,069,366	\$ 448,794	\$ 861,925	\$ 826,718	\$ 4,206,803	\$ 1,261,714					
	Total Administrative Costs							\$ 1,261,714		\$ 725,628	\$ 22,715	\$ 162,107	\$ 351,264	\$ -
	Unit Cost Multiplier							0.29992225						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 48,999	\$ 15,690	\$ 43,166	\$ 107,855							
	<b>TOTAL FACILITY COSTS</b>							\$ 5,576,371						

\*(To Schedule 1)

## STATISTICS FOR COST ALLOCATION

Provider Name:  
EVERGREEN ARVIN HEALTHCARE

Provider NPI:  
1568410769

OSHPD Facility Number:  
206150060

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 16 )	Plant Ops (SQ FT) 5 (Adj 16 )	Hskpng (SQ FT) 10 (Adj 16 )	Laundry (LBS) 60 (Adj )	Dietary (MEALS) 65 (Adj )	Soc Srvs (DIRECT EXP) 155 (Adj )	Activities (DIRECT EXP) 160 (Adj )	Inserv. Ed (DIRECT EXP) 170 (Adj )	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	<b>GENERAL SERVICES</b>										
005	Plant Operations and Maintenance	809									
010	Housekeeping	55	55								
060	Laundry and Linen	723	723	723							
065	Dietary	2,766	2,766	2,766							
155	Social Services	1,275	1,275	1,275							
160	Activities										
165	Administration	525	525	525							
166	Medical Records	402	402	402							
170	Inservice Education - Nursing										
	<b>ANCILLARY SERVICES</b>										
075	Patient Supplies	107	107	107						18,785	18,785
077	Specialized Support Surfaces									0	0
080	Physical Therapy	347	347	347						208,797	208,797
081	Respiratory Therapy	347	347	347						22,245	22,245
082	Occupational Therapy	231	231	231						88,927	88,927
083	Speech Pathology									7,414	7,414
085	Pharmacy	148	148	148						59,607	59,607
090	Laboratory									4,312	4,312
095	Home Health Services									0	0
100	Other Ancillary Services	0	0	0						15,511	15,511
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	<b>ROUTINE SERVICES</b>										
105	Skilled Nursing Care	11,689	11,689	11,689	159,359	77,484	2,088,037	2,088,037	2,088,037	3,769,414	3,769,414
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	<b>NONREIMBURSABLE</b>										
139	Residential Care									0	0
140	Beauty and Barber	121	121	121						11,381	11,381
145	Other Nonreimbursable									411	411
	<b>TOTAL STATISTICS</b>	19,545	18,736	18,681	159,359	77,484	2,088,037	2,088,037	2,088,037	4,206,803	4,206,803
	<b>TOTAL DIRECT SALARIES COSTS - SCH. 2</b>						\$ 39,348	\$ 66,054			
	<b>UNIT COST MULTIPLIER (DIRECT SALARIES)</b>						0.018844494	0.031634497			
	<b>TOTAL INDIRECT SALARIES COSTS - SCH. 3</b>		\$ 40,692	\$ 86,424	\$ 44,243	\$ 238,673	\$ 8,668	\$ -	\$ 68,902	\$ 3,569	\$ 45,430
	<b>UNIT COST MULTIPLIER (INDIRECT SALARIES)</b>		2.17186166	4.62632902	0.27763159	3.08028490	0.00415112	0.00000000	0.03299846	0.00084840	0.01079915
	<b>TOTAL INDIRECT OTHER COSTS - SCH. 4</b>		\$ 170,427	\$ 30,745	\$ 20,342	\$ 204,370	\$ 13,565	\$ 4,030	\$ 2,017	\$ 5,640	\$ 10,050
	<b>UNIT COST MULTIPLIER (INDIRECT OTHER)</b>		9.09623185	1.64580551	0.12765199	2.63758293	0.00649658	0.00193004	0.00096598	0.00134058	0.00238906
	<b>TOTAL CAPITAL COSTS - SCH. 5</b>	\$ 869,883	\$ 36,006	\$ 2,554	\$ 33,667	\$ 128,799	\$ 59,371	\$ -	\$ -	\$ 24,447	\$ 18,719
	<b>UNIT COST MULTIPLIER (CAPITAL COSTS)</b>	44.50669839	1.92175059	0.13669315	0.21126261	1.66226812	0.02843367	0.00000000	0.00000000	0.00581123	0.00444974

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EVERGREEN ARVIN HEALTHCARE

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

Provider NPI:  
1568410769

OSHPD Facility Number:  
206150060

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$ 31,658	\$ 0	\$ 31,658	(Sch 3)
005	.20-.39	Fringe Benefits	6200	9,022	12	9,034	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	184,705	(14,278)	170,427	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 225,385	\$ (14,266)	\$ 211,119	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 67,145	\$ 0	\$ 67,145	(Sch 3)
010	.20-.39	Fringe Benefits	6300	19,135	25	19,160	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	30,245	0	30,245	(Sch 4)
010		Housekeeping - Total	6300	\$ 116,525	\$ 25	\$ 116,550	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,347	0	14,347	(Sch 5)
025		Depreciation: Equipment	7140	8,872	0	8,872	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	702,055	5,008	707,063	(Sch 5)
040		Property Taxes	7300	139,601	0	139,601	(Sch 5)
045		Property Insurance	7400	22,825	0	22,825	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		<b>Subtotal 005 - 055</b>		\$ 1,229,610	\$ (9,233)	\$ 1,220,377	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 30,597	\$ 0	\$ 30,597	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,720	11	8,731	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,576	0	12,576	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 51,893	\$ 11	\$ 51,904	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 171,057	\$ 0	\$ 171,057	(Sch 3)
065	.20-.39	Fringe Benefits	6500	48,748	64	48,812	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	174,658	0	174,658	(Sch 4)
065		Dietary - Total	6500	\$ 394,463	\$ 64	\$ 394,527	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		<b>Ancillary Services</b>					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		11,926	11,926	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 11,926	\$ 11,926	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150	9,673	(9,673)	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 9,673	\$ (9,673)	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EVERGREEN ARVIN HEALTHCARE

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

Provider NPI:  
1568410769

OSHPD Facility Number:  
206150060

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		186,552	186,552	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 186,552	\$ 186,552	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	186,552	(186,552)	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 186,552	\$ (186,552)	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		74,119	74,119	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 74,119	\$ 74,119	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	74,119	(66,705)	7,414	(Sch 4)
083		Speech Pathology - Total	8280	\$ 74,119	\$ (66,705)	\$ 7,414	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	7,414	42,705	50,119	(Sch 4)
085		Pharmacy - Total	8300	\$ 7,414	\$ 42,705	\$ 50,119	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	50,119	(45,807)	4,312	(Sch 4)
090		Laboratory - Total	8400	\$ 50,119	\$ (45,807)	\$ 4,312	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	4,312	(4,312)	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 4,312	\$ (4,312)	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900		15,511	15,511	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 15,511	\$ 15,511	

## SUMMARY OF AUDITED PROGRAM EXPENSES

## Provider Name:

EVERGREEN ARVIN HEALTHCARE

## Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

## Provider NPI:

1568410769

## OSHPD Facility Number:

206150060

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	15,511	(15,511)	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 15,511	\$ (15,511)	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 347,700	\$ 2,253	\$ 349,953	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,527,958	\$ 0	\$ 1,527,958	(Sch 2)
105	.20-.39	Fringe Benefits	6110	435,439	567	436,006	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	127,524	(3,451)	124,073	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,090,921	\$ (2,884)	\$ 2,088,037	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EVERGREEN ARVIN HEALTHCARE

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

Provider NPI:  
1568410769

OSHPD Facility Number:  
206150060

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		<b>Other Nonreimbursable</b>				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	3,624	(3,624)	0 (Sch 4)
139		Residential Care - Total	9100	\$ 3,624	\$ (3,624)	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900		3,624	3,624 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 3,624	\$ 3,624
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		411	411 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 411	\$ 411
146		<b>Subtotal 105 - 145</b>		\$ 2,094,545	\$ (2,473)	\$ 2,092,072
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 30,613	\$ 0	\$ 30,613 (Sch 2)
155	.20-.39	Fringe Benefits	6600	8,724	11	8,735 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	(131)	0	(131) (Sch 4)
155		Social Services - Total	6600	\$ 39,206	\$ 11	\$ 39,217

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:  
EVERGREEN ARVIN HEALTHCARE

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

Provider NPI:  
1568410769

OSHPD Facility Number:  
206150060

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 51,390	\$ 0	\$ 51,390	(Sch 2)
160	.20-.39	Fringe Benefits	6700	14,645	19	14,664	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,030	0	4,030	(Sch 4)
160		Activities - Total	6700	\$ 70,065	\$ 19	\$ 70,084	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 166,134	\$ 0	\$ 166,134	(Sch 6)
165	.20-.39	Fringe Benefits	6900	47,345	62	47,407	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	786,983	(297,721)	489,262	(Sch 6)
165		Administration - Total	6900	\$ 1,000,462	\$ (297,659)	\$ 702,803	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 33,218	\$ 0	\$ 33,218	(Sch 3)
166	.20-.39	Fringe Benefits	6900	9,467	12	9,479	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	5,732	0	5,732	(Sch 4)
166		Medical Records - Total	6900	\$ 48,417	\$ 12	\$ 48,429	
167		CDPH Licensing Fees	6900	\$ 22,715	\$ 0	\$ 22,715	(Sch 6)
168		Professional Liability Insurance	6900	\$ 180,968	\$ (18,861)	\$ 162,107	(Sch 6)
169		Quality Assurance Fees	6900	\$ 351,264	\$ 0	\$ 351,264	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 53,606	\$ 0	\$ 53,606	(Sch 3)
170	.20-.39	Fringe Benefits	6800	15,276	20	15,296	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	2,017	0	2,017	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 70,899	\$ 20	\$ 70,919	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		<b>Subtotal 155 - 174</b>		\$ 1,783,996	\$ (316,458)	\$ 1,467,538	
200		<b>Total</b>		\$ 5,902,207	\$ (325,836)	\$ 5,576,371	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 23,658	
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\* For informational purposes only, this amount is included in various cost centers above.







Provider Name:  
EVERGREEN ARVIN HEALTHCARE

Provider NPI:  
1568410769

OSHPD Facility Number:  
206150060

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

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	(\$325,836) (To Sch 8)	0	0	0	0	0	803	(14,278)	0







Provider Name:  
EVERGREEN ARVIN HEALTHCARE

Provider NPI:  
1568410769

OSHPD Facility Number:  
206150060

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

Line No.	Sub No.		AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(1,198)</u>	<u>(82,200)</u>	<u>(135,566)</u>	<u>(7,109)</u>	<u>(84,729)</u>	<u>(1,559)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
EVERGREEN ARVIN HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1568410769		21
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	N/A			8	210	N/A	Total Facility Group Health Insurance To include Group Health Insurance in the audit report for information purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304			\$0	\$23,658	\$23,658

Provider Name							Fiscal Period	Provider NPI	Adjustments		
EVERGREEN ARVIN HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568410769	21		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$702,055	\$2,611	\$704,666 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	786,983	(2,611)	784,372 *	
							To reclassify copier lease expense from the using cost centers to the Leases and Rentals cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$704,666	\$2,397	\$707,063	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 784,372	(2,397)	781,975 *	
							To reclassify computer license expense a capital related costs to the Capital Related cost centers for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
4	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$0	\$2,253	\$2,253 *	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	127,524	(2,253)	125,271 *	
							To reclassify patient supplies expense from Skilled Nursing to the appropriate ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, 2300, and 2304 CCR, Title 22, 51511(c)				
5	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	\$0	\$411	\$411	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 781,975	(411)	781,564 *	
							To reclassify meals related to marketing to a nonreimbursable cost center. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136.2, 2304, and 2328				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
EVERGREEN ARVIN HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1568410769		21
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>											
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$781,564	\$18,861	\$800,425 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		180,968	(18,861)	162,107
							To reclassify the provider's captive insurance offset to the appropriate cost center for proper cost determination. 42 CFR 413.24 / CMS Pub. 15-1, Sections 2304 and 2162 CCR, Title 22, Sections 52000(b), 52501, and 52507				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
EVERGREEN ARVIN HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568410769		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>										
7	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$9,022	\$12	\$9,034
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	19,135	25	19,160
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	8,720	11	8,731
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	48,748	64	48,812
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	435,439	567	436,006
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	8,724	11	8,735
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	14,645	19	14,664
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	47,345	62	47,407
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	9,467	12	9,479
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	15,276	20	15,296
							To include self-insured health paid claims and administration fees to agree with the the provider's record. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
8	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$184,705	(\$14,278)	\$170,427
							To eliminate patient telephone, television or radio costs. 42 CFR 413.9(c)(3), 413.24, and 413.50 CMS Pub. 15-1, Sections 2106.1 and 2304			
9	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	* \$2,253	\$9,673	11,926
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Other - Nonlabor	9,673	(9,673)	0
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	0	186,552	186,552
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	186,552	(186,552)	0
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	0	74,119	74,119
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	74,119	(66,705)	7,414
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	7,414	42,705	50,119
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	50,119	(45,807)	4,312
	10.5	095	4	8A-1	095	4	Home Health Services - Other - Nonlabor	4,312	(4,312)	0
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	0	15,511	15,511
	10.5	101	4	8A-1	101	4	Subacute Care Ancillary Services - Other - Nonlabor	15,511	(15,511)	0
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor	3,624	(3,624)	0
-Continued on next page-										
*Balance carried forward from prior/to subsequent adjustments										Page 4

Provider Name							Fiscal Period	Provider NPI		Adjustments	
EVERGREEN ARVIN HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1568410769		21	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
-Continued from previous page-											
	10.5	140	4	8A-1	140	4	Beauty and Barber To reconcile the provider's Cost Report page 10.5 to page 10.1, column 14. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$3,624	\$3,624	
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust nursing minor equipment expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304, and 2306	*	\$125,271	(\$1,198)	124,073
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$800,425		
11							To eliminate extraordinary legal cost related to the settlement of two cases. The cost was not covered by insurance. CMS Pub. 15-1, Sections 2102.3, 2105.10, 2160A, and 2183			(\$82,200)	
12							To eliminate accrued Court ordered "settlement payment" expense in conjunction with adjustment 11. CMS Pub. 15-1, Sections 2102.3, 2105.10, 2160A, and 2183			(135,566)	
13							To eliminate legal fees for the defense of a lawsuit not covered by insurance and not related to patient care. 42 CFR 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3, 2160, and 2160.2			(7,109)	
14							To eliminate liability damages not covered by insurance and not related to patient care. 42 CFR 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3, 2160, and 2160.2			<u>(84,729)</u> (\$309,604)	\$490,821 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
EVERGREEN ARVIN HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1568410769		21
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No		As Reported	Increase (Decrease)	As Adjusted	
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
15	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Evergreen Healthcare Management, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	\$490,821	(\$1,559)	\$489,262

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
EVERGREEN ARVIN HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1568410769		21
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>											
16	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	107	107	
	10.7	100	1,2,3	7	100	N/A	Other Ancillary Services	107	(107)	0	
							To reclassify square feet statistics to agree with the provider's filed Medicare Cost Report				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
EVERGREEN ARVIN HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1568410769		21
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>											
17	4.1	5	6	1	12	N/A	Total Patient Days To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	25,828	789	26,617	
18	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	16	16	

Provider Name							Fiscal Period		Provider NPI		Adjustments			
EVERGREEN ARVIN HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1568410769		21			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<b><u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u></b>														
19	4.1	5	2	1	15	N/A	Medi-Cal Patient Days To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through November 19, 2012 Report Date: November 20, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	22,595	(162)	22,433				

Provider Name							Fiscal Period			Provider NPI		Adjustments
EVERGREEN ARVIN HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1568410769		21
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
	Not Reported			1	14		Overpayments			\$0		
20							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$65,951		
21							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1			6,091 <u>\$72,042</u>	\$72,042	