

**REPORT
ON THE
RATE SETTING AUDIT**

**EVERGREEN LAKEPORT HEALTHCARE
LAKEPORT, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1699723460**

**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**



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



EDMUND G. BROWN JR.
GOVERNOR

July 31, 2013

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

EVERGREEN LAKEPORT HEALTHCARE
NATIONAL PROVIDER IDENTIFIER (NPI) 1699723460
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 \$39,981, 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 LAKEPORT HEALTHCARE

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

Provider NPI:
1699723460

OSHPD Facility No.:
206172313

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	\$ 1,901,478	\$ 85.10
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 407,349	\$ 18.23
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 585,590	\$ 26.21
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 846,788	\$ 37.90
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 71,385	\$ 3.19
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 19,757	\$ 0.88
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 147,930	\$ 6.62
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 252,726	\$ 11.31
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 661,823	\$ 29.62
11	Cost of Routine Service/Audited Total Costs	\$ 5,230,660.00	\$ 4,894,826	\$ 219.06
12	Total Patient Days (Adj 18)	22,126	22,345	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 236.40	\$ 219.06	
14	Overpayments (Adj 21,22)		\$ 39,981	
15	Medi-Cal Days (Adj 20)	16,586	16,341	
16	Medi-Cal Managed Care Days (Adj 19)		132	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

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

Provider NPI:
1699723460

OSHPD Facility No.:
206172313

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

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

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

Provider NPI:
1699723460

OSHPD Facility No.:
206172313

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
GENERAL SERVICES					
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 45,588	\$ 45,588		
160	Activities	50,970		\$ 50,970	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	0	0	0	0
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	0	0	0	0
083	Speech Pathology	0	0	0	0
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
ROUTINE SERVICES					
105	Skilled Nursing Care	1,804,920	45,588	50,970	1,901,478 *
110	Intermediate Care	0	0	0	0 *
115	Mentally Disordered Care	0	0	0	0 *
120	Developmentally Disabled Care	0	0	0	0 *
125	Subacute Care	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0 *
128	Transitional Inpatient Care	0	0	0	0 *
130	Hospice Inpatient Care	0	0	0	0 *
135	Other Routine Services	0	0	0	0 *
NONREIMBURSABLE					
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	60,902	0	0	60,902
	TOTAL	\$ 1,962,380	\$ 45,588	\$ 50,970	\$ 1,962,380

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

Provider NPI:
1699723460

OSHPD Facility Number:
206172313

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

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 67,842	\$ 67,842										
010	Housekeeping	54,834	497	\$ 55,331									
060	Laundry and Linen	47,490	1,876	1,541	\$ 50,908								
065	Dietary	173,471	8,308	6,826	0	\$ 188,604							
155	Social Services	N/A	8,707	7,153	0	0	\$ 15,860						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	2,376	1,952	0	0	0	0		\$ 4,328	\$ 4,328		
166	Medical Records	32,673	692	568	0	0	0	0		33,933		\$ 33,933	
170	Inservice Education - Nursing	42,951	0	0	0	0	0	0	\$ 42,951				
ANCILLARY SERVICES													
075	Patient Supplies		735	604	0	0	0	0	0	1,339	34	269	\$ 1,642
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		510	419	0	0	0	0	0	929	204	1,597	2,730
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		510	419	0	0	0	0	0	929	191	1,494	2,614
083	Speech Pathology		341	280	0	0	0	0	0	621	47	370	1,038
085	Pharmacy		535	440	0	0	0	0	0	975	122	960	2,057
090	Laboratory		0	0	0	0	0	0	0	0	1	4	5
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	27	211	238
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		42,250	34,713	50,908	188,604	15,860	0	42,951	375,286	3,627	28,436	407,349 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		505	415	0	0	0	0	0	920	12	92	1,024
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	64	501	564
	TOTAL	\$ 419,261	\$ 67,842	\$ 55,331	\$ 50,908	\$ 188,604	\$ 15,860	\$ -	\$ 42,951	\$ 380,999	\$ 4,328	\$ 33,933	\$ 419,261

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

Provider NPI:
1699723460

OSHPD Facility Number:
206172313

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
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 237,998	\$ 237,998										
010	Housekeeping	54,996	1,745	\$ 56,741									
060	Laundry and Linen	19,681	6,582	1,581	\$ 27,844								
065	Dietary	161,271	29,144	7,000	0	\$ 197,415							
155	Social Services	634	30,544	7,336	0	0	\$ 38,513						
160	Activities	3,153	0	0	0	0	0	\$ 3,153					
165	Administration	N/A	8,336	2,002	0	0	0	0		\$ 10,338	\$ 10,338		
166	Medical Records	4,791	2,427	583	0	0	0	0		7,801		\$ 7,801	
170	Inservice Education - Nursing	1,029	0	0	0	0	0	0	\$ 1,029				
ANCILLARY SERVICES													
075	Patient Supplies	20,134	2,578	619	0	0	0	0	0	23,331	82	62	\$ 23,475
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	198,894	1,789	430	0	0	0	0	0	201,113	487	367	201,967
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	185,395	1,789	430	0	0	0	0	0	187,614	455	343	188,413
083	Speech Pathology	41,434	1,196	287	0	0	0	0	0	42,917	113	85	43,115
085	Pharmacy	114,825	1,878	451	0	0	0	0	0	117,154	292	221	117,667
090	Laboratory	550	0	0	0	0	0	0	0	550	1	1	552
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	27,720	0	0	0	0	0	0	0	27,720	64	49	27,833
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care	118,620	148,218	35,598	27,844	197,415	38,513	3,153	1,029	570,390	8,663	6,537	585,590 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	1,660	1,772	426	0	0	0	0	0	3,857	28	21	3,906
145	Other Nonreimbursable	4,725	0	0	0	0	0	0	0	4,725	152	115	4,993
	TOTAL	\$ 1,197,510	\$ 237,998	\$ 56,741	\$ 27,844	\$ 197,415	\$ 38,513	\$ 3,153	\$ 1,029	\$ 1,179,371	\$ 10,338	\$ 7,801	\$ 1,197,510

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

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

Provider NPI:
1699723460

OSHPD Facility Number:
206172313

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
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 895,077	92%							
	Property Tax (line 40)	75,456	8%	\$ 970,533						
005	Plant Operations and Maintenance			30,272	\$ 30,272					
010	Housekeeping			6,894	222	\$ 7,116				
060	Laundry and Linen			26,003	837	198	\$ 27,038			
065	Dietary			115,140	3,707	878	0	\$ 119,725		
155	Social Services			120,669	3,885	920	0	0	\$ 125,474	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			32,932	1,060	251	0	0	0	0
166	Medical Records			9,589	309	73	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			10,184	328	78	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			7,069	228	54	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			7,069	228	54	0	0	0	0
083	Speech Pathology			4,725	152	36	0	0	0	0
085	Pharmacy			7,419	239	57	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			585,568	18,853	4,465	27,038	119,725	125,474	0
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			6,999	225	53	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 970,533	100%	\$ 970,533	\$ 30,272	\$ 7,116	\$ 27,038	\$ 119,725	\$ 125,474	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

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

Provider NPI:
1699723460

OSHPD Facility Number:
206172313

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 895,077	92%							
	Property Tax (line 40)	75,456	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 34,243	\$ 34,243				
166	Medical Records				9,971		\$ 9,971			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	10,590	271	79	\$ 10,940	\$ 10,089	\$ 851
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	7,351	1,612	469	9,432	8,699	733
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	7,351	1,508	439	9,298	8,575	723
083	Speech Pathology			0	4,913	373	109	5,394	4,975	419
085	Pharmacy			0	7,715	969	282	8,965	8,268	697
090	Laboratory			0	0	4	1	5	5	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	213	62	275	254	21
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	881,122	28,696	8,356	918,173	846,788	71,385 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	7,278	93	27	7,398	6,823	575
145	Other Nonreimbursable			0	0	505	147	652	601	51
	TOTAL	\$ 970,533	100%	\$ -	\$ 926,319	\$ 34,243	\$ 9,971	\$ 970,533	\$ 895,077	\$ 75,456

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

Provider NPI:
1699723460

OSHPD Facility Number:
206172313

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. 61% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 14% of Total	Quality Assur. Fees 23% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 23,244												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	766,530												
	Total Costs Allocable as Administration	789,774	61%											
167	CDPH Licensing Fees	23,577	2%											
168	Professional Liability Insurance	176,529	14%											
169	Quality Assurance Fees	301,586	23%											
174	Caregiver Training	0	0%											
	Total	1,291,466	100%						\$ 1,291,466					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 1,339	\$ 23,331	\$ 10,590	\$ 35,259	10,235	\$ 6,259	\$ 187	\$ 1,399	\$ 2,390	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	929	201,113	7,351	209,393	60,782	37,170	1,110	8,308	14,194	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	929	187,614	7,351	195,894	56,864	34,774	1,038	7,773	13,279	0
083	Speech Pathology			0	621	42,917	4,913	48,451	14,064	8,601	257	1,922	3,284	0
085	Pharmacy			0	975	117,154	7,715	125,844	36,530	22,339	667	4,993	8,530	0
090	Laboratory			0	0	550	0	550	160	98	3	22	37	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27,720	0	27,720	8,047	4,921	147	1,100	1,879	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
	ROUTINE SERVICES													
105	Skilled Nursing Care			1,901,478	375,286	570,390	881,122	3,728,276	1,082,236	661,823	19,757	147,930	252,726	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*
	NONREIMBURSABLE													
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	920	3,857	7,278	12,055	3,499	2,140	64	478	817	0
145	Other Nonreimbursable			60,902	0	4,725	0	65,627	19,050	11,650	348	2,604	4,449	0
	SUBTOTAL	\$ 1,291,466		\$ 1,962,380	\$ 380,999	\$ 1,179,371	\$ 926,319	\$ 4,449,069	\$ 1,291,466					
	Total Administrative Costs							\$ 1,291,466		\$ 789,774	\$ 23,577	\$ 176,529	\$ 301,586	\$ -
	Unit Cost Multiplier							0.29027781						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 38,262	\$ 18,139	\$ 44,214	\$ 100,615							
	TOTAL FACILITY COSTS							\$ 5,841,150						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

Provider NPI:
1699723460

OSHPD Facility Number:
206172313

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj 17)	Plant Ops (SQ FT) 5 (Adj 17)	Hskpng (SQ FT) 10 (Adj 17)	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)
	GENERAL SERVICES										
005	Plant Operations and Maintenance	865									
010	Housekeeping	197	197								
060	Laundry and Linen	743	743	743							
065	Dietary	3,290	3,290	3,290							
155	Social Services	3,448	3,448	3,448							
160	Activities										
165	Administration	941	941	941							
166	Medical Records	274	274	274							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	291	291	291						35,259	35,259
077	Specialized Support Surfaces									0	0
080	Physical Therapy	202	202	202						209,393	209,393
081	Respiratory Therapy									0	0
082	Occupational Therapy	202	202	202						195,894	195,894
083	Speech Pathology	135	135	135						48,451	48,451
085	Pharmacy	212	212	212						125,844	125,844
090	Laboratory									550	550
095	Home Health Services									0	0
100	Other Ancillary Services									27,720	27,720
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	16,732	16,732	16,732	137,402	66,378	1,923,540	1,923,540	1,923,540	3,728,276	3,728,276
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	200	200	200						12,055	12,055
145	Other Nonreimbursable									65,627	65,627
	TOTAL STATISTICS	27,732	26,867	26,670	137,402	66,378	1,923,540	1,923,540	1,923,540	4,449,069	4,449,069
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 45,588 0.023700053	\$ 50,970 0.026498019			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ 67,842 2.52510515	\$ 55,331 2.07466988	\$ 50,908 0.37050140	\$ 188,604 2.84136702	\$ 15,860 0.00824523	\$ - 0.00000000	\$ 42,951 0.02232914	\$ 4,328 0.00097288	\$ 33,933 0.00762707
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 237,998 8.85837645	\$ 56,741 2.12752532	\$ 27,844 0.20264279	\$ 197,415 2.97409709	\$ 38,513 0.02002214	\$ 3,153 0.00163917	\$ 1,029 0.00053495	\$ 10,338 0.00232357	\$ 7,801 0.00175343
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 970,533 34.99686283	\$ 30,272 1.12674606	\$ 7,116 0.26682981	\$ 27,038 0.19678095	\$ 119,725 1.80367808	\$ 125,474 0.06523089	\$ - 0.00000000	\$ - 0.00000000	\$ 34,243 0.00769676	\$ 9,971 0.00224114

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

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

Provider NPI:
1699723460

OSHPD Facility Number:
206172313

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	\$ 53,171	\$ 0	\$ 53,171	(Sch 3)
005	.20-.39	Fringe Benefits	6200	15,502	(831)	14,671	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	243,123	(5,125)	237,998	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 311,796	\$ (5,956)	\$ 305,840	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 42,976	\$ 0	\$ 42,976	(Sch 3)
010	.20-.39	Fringe Benefits	6300	12,530	(672)	11,858	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	54,996	0	54,996	(Sch 4)
010		Housekeeping - Total	6300	\$ 110,502	\$ (672)	\$ 109,830	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	12,924	0	12,924	(Sch 5)
025		Depreciation: Equipment	7140	12,414	0	12,414	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	865,417	4,322	869,739	(Sch 5)
040		Property Taxes	7300	75,456	0	75,456	(Sch 5)
045		Property Insurance	7400	23,244	0	23,244	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,411,753	\$ (2,306)	\$ 1,409,447	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 37,220	\$ 0	\$ 37,220	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,852	(582)	10,270	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	19,681	0	19,681	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 67,753	\$ (582)	\$ 67,171	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 135,958	\$ 0	\$ 135,958	(Sch 3)
065	.20-.39	Fringe Benefits	6500	39,639	(2,126)	37,513	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	161,271	0	161,271	(Sch 4)
065		Dietary - Total	6500	\$ 336,868	\$ (2,126)	\$ 334,742	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100		20,134	20,134	(Sch 4)
075		Patient Supplies - Total	8100	\$ 0	\$ 20,134	\$ 20,134	
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	20,134	(20,134)	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 20,134	\$ (20,134)	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

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

Provider NPI:
1699723460

OSHPD Facility Number:
206172313

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		198,894	198,894	(Sch 4)
080		Physical Therapy - Total	8200	\$ 0	\$ 198,894	\$ 198,894	
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	198,894	(198,894)	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 198,894	\$ (198,894)	\$ 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		185,395	185,395	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 0	\$ 185,395	\$ 185,395	
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	185,395	(143,961)	41,434	(Sch 4)
083		Speech Pathology - Total	8280	\$ 185,395	\$ (143,961)	\$ 41,434	
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	41,434	73,391	114,825	(Sch 4)
085		Pharmacy - Total	8300	\$ 41,434	\$ 73,391	\$ 114,825	
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	114,825	(114,275)	550	(Sch 4)
090		Laboratory - Total	8400	\$ 114,825	\$ (114,275)	\$ 550	
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	550	(550)	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 550	\$ (550)	\$ 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		27,720	27,720	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 0	\$ 27,720	\$ 27,720	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

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

Provider NPI:
1699723460

OSHPD Facility Number:
206172313

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	27,720	(27,720)	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 27,720	\$ (27,720)	\$ 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		\$ 588,952	\$ 0	\$ 588,952	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,414,602	\$ 0	\$ 1,414,602	(Sch 2)
105	.20-.39	Fringe Benefits	6110	412,434	(22,116)	390,318	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	118,620	0	118,620	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 1,945,656	\$ (22,116)	\$ 1,923,540	
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 LAKEPORT HEALTHCARE

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

Provider NPI:
1699723460

OSHPD Facility Number:
206172313

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100	1,660	(1,660)	0 (Sch 4)
139		Residential Care - Total	9100	\$ 1,660	\$ (1,660)	\$ 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		1,660	1,660 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 0	\$ 1,660	\$ 1,660
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 56,747	\$ 56,747 (Sch 2)
145	.20-.39	Fringe Benefits	9100		4,155	4,155 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		4,725	4,725 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 65,627	\$ 65,627
146		Subtotal 105 - 145		\$ 1,947,316	\$ 43,511	\$ 1,990,827
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 35,730	\$ 0	\$ 35,730 (Sch 2)
155	.20-.39	Fringe Benefits	6600	10,417	(559)	9,858 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	634	0	634 (Sch 4)
155		Social Services - Total	6600	\$ 46,781	\$ (559)	\$ 46,222

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

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

Provider NPI:
1699723460

OSHPD Facility Number:
206172313

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	\$ 39,948	\$ 0	\$ 39,948	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,647	(625)	11,022	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,153	0	3,153	(Sch 4)
160		Activities - Total	6700	\$ 54,748	\$ (625)	\$ 54,123	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 240,709	\$ (56,747)	\$ 183,962	(Sch 6)
165	.20-.39	Fringe Benefits	6900	70,178	(7,918)	62,260	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	802,570	(282,262)	520,308	(Sch 6)
165		Administration - Total	6900	\$ 1,113,457	\$ (346,927)	\$ 766,530	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 25,606	\$ 0	\$ 25,606	(Sch 3)
166	.20-.39	Fringe Benefits	6900	7,467	(400)	7,067	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	4,791	0	4,791	(Sch 4)
166		Medical Records - Total	6900	\$ 37,864	\$ (400)	\$ 37,464	
167		CDPH Licensing Fees	6900	\$ 23,577	\$ 0	\$ 23,577	(Sch 6)
168		Professional Liability Insurance	6900	\$ 200,016	\$ (23,487)	\$ 176,529	(Sch 6)
169		Quality Assurance Fees	6900	\$ 301,586	\$ 0	\$ 301,586	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 44,677	\$ (10,881)	\$ 33,796	(Sch 3)
170	.20-.39	Fringe Benefits	6800		9,155	9,155	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	(142)	1,171	1,029	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 44,535	\$ (555)	\$ 43,980	
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	
		Subtotal 155 - 174		\$ 1,822,564	\$ (372,553)	\$ 1,450,011	
200		Total		\$ 6,175,206	\$ (334,056)	\$ 5,841,150	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 0	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

Provider NPI:
1699723460

OSHPD Facility Number:
206172313

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

Line No.	Sub No.	Description	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 7	AUDIT ADJ 8
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	<u>(\$334,056)</u> (To Sch 8)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(32,372)</u>	<u>(5,125)</u>

Provider Name:
EVERGREEN LAKEPORT HEALTHCARE

Provider NPI:
1699723460

OSHPD Facility Number:
206172313

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	0	(78,172)	(609)	(6,761)	(80,582)	(128,931)	(1,647)	143	0

Provider Name							Fiscal Period	Provider NPI		Adjustments
EVERGREEN LAKEPORT HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699723460		22
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				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
1	10.5	035	4	8A-1	035	4	Leases and Rentals	\$865,417	\$2,524	\$867,941 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify computer license expenses from the using cost center to the Leases and Rentals cost center. 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	802,570	(2,524)	800,046 *
2	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$867,941	\$1,798	\$869,739
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify copier lease expenses from the using cost center 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	* 800,046	(1,798)	798,248 *
3	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$0	\$56,747	\$56,747
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	0	4,155	4,155
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	240,709	(56,747)	183,962
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits To reclassify the portion of the admissions coordinator's salary and benefits expenses related to marketing to a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328	70,178	(4,155)	66,023 *
4	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	\$0	\$2,128	\$2,128 *
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To reclassify marketing expense to a nonreimbursable cost center. 42 CFR 413.5, 413.9 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2304, and 2328	* 798,248	(2,128)	796,120 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
EVERGREEN LAKEPORT HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699723460		22	
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
5	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	*	\$2,128	\$2,597	\$4,725
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	796,120	(2,597)	793,523 *
							To reclassify a portion of the admissions coordinator's business meals, telephone, and communications expenses related to marketing to a nonreimbursable cost center. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328				
6	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$793,523	\$23,487	\$817,010 *
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		200,016	(23,487)	176,529
							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 LAKEPORT HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699723460		22
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				
<u>ADJUSTMENTS TO REPORTED COSTS</u>										
7	10.5	005	2	8A-1	005	2	Plant Operations and Maintenance - Fringe Benefits	\$15,502	(\$831)	\$14,671
	10.5	010	2	8A-1	010	2	Housekeeping - Fringe Benefits	12,530	(672)	11,858
	10.5	060	2	8A-1	060	2	Laundry and Linen - Fringe Benefits	10,852	(582)	10,270
	10.5	065	2	8A-1	065	2	Dietary - Fringe Benefits	39,639	(2,126)	37,513
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits	412,434	(22,116)	390,318
	10.5	155	2	8A-1	155	2	Social Services - Fringe Benefits	10,417	(559)	9,858
	10.5	160	2	8A-1	160	2	Activities - Fringe Benefits	11,647	(625)	11,022
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	* 66,023	(3,763)	62,260
	10.5	166	2	8A-1	166	2	Medical Records - Fringe Benefits	7,467	(400)	7,067
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	0	(698)	(698) *
							To eliminate health insurance expense for the self-insurance plan reported in account 7-62-8707-0-1. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2161, 2162.2, 2162.5, 2162.7, 2162.9, 2300, 2304, and 2305			
8	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$243,123	(\$5,125)	\$237,998
							To eliminate patient television 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	\$0	\$20,134	\$20,134
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces	20,134	(20,134)	0
	10.5	080	4	8A-1	080	4	Physical Therapy - Other - Nonlabor	0	198,894	198,894
	10.5	081	4	8A-1	081	4	Respiratory Therapy - Other - Nonlabor	198,894	(198,894)	0
	10.5	082	4	8A-1	082	4	Occupational Therapy - Other - Nonlabor	0	185,395	185,395
	10.5	083	4	8A-1	083	4	Speech Pathology - Other - Nonlabor	185,395	(143,961)	41,434
	10.5	085	4	8A-1	085	4	Pharmacy - Other - Nonlabor	41,434	73,391	114,825
	10.5	090	4	8A-1	090	4	Laboratory - Other - Nonlabor	114,825	(114,275)	550
	10.5	095	4	8A-1	095	4	Home Health Services - Other - Nonlabor	550	(550)	0
	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	0	27,720	27,720
	10.5	101	4	8A-1	101	4	Subacute Care Ancillary Services - Other - Nonlabor	27,720	(27,720)	0
	10.5	139	4	8A-1	139	4	Residential Care - Other - Nonlabor	1,660	(1,660)	0
							-Continued on next page-			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
EVERGREEN LAKEPORT HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699723460		22	
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					
-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	\$1,660	\$1,660	
10	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor 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	* \$817,010			
11							To eliminate membership costs related to social, fraternal, or similar types of organizations. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2102.3 and 2138.3		(609)		
12							To eliminate legal fees for the defense of a lawsuit not covered by insurance. 42 CFR 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3, 2160, and 2160.2		(6,761)		
13							To eliminate liability damages not covered by insurance. 42 CFR 413.9(c)(3) and 413.24 CMS Pub. 15-1, Sections 2102.3, 2160, and 2160.2		(80,582)		
14							To eliminate accrued Court ordered "settlement payment" expense in conjunction with adjustment 10. CMS Pub. 15-1, Sections 2102.3, 2105.10, 2160A, and 2183		<u>(128,931)</u> (\$295,055)	\$521,955 *	
							*Balance carried forward from prior/to subsequent adjustments				

Provider Name							Fiscal Period		Provider NPI		Adjustments
EVERGREEN LAKEPORT HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699723460		22
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
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	*	\$521,955	(\$1,647)	\$520,308
16	10.5	170	1	8A-1	170	1	Inservice Education - Nursing - Salaries and Wages		\$44,677	(\$10,881)	\$33,796
	10.5	170	2	8A-1	170	2	Inservice Education - Nursing - Fringe Benefits	*	(698)	9,853	9,155
	10.5	170	4	8A-1	170	4	Inservice Education - Nursing - Other - Nonlabor To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(142)	1,171	1,029

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
EVERGREEN LAKEPORT HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1699723460		22
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No					
<u>ADJUSTMENT TO REPORTED STATISTICS</u>											
17	10.7	075	1,2,3	7	075	N/A	Patient Supplies (Square Feet)	0	291	291	
	10.7	085	1,2,3	7	085	N/A	Pharmacy - Other - Nonlabor (Square Feet)	503	(291)	212	
							To reclass 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 LAKEPORT HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1699723460		22
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						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
18	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	22,126	219	22,345		
19	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	132	132		

Provider Name							Fiscal Period	Provider NPI		Adjustments
EVERGREEN LAKEPORT HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1699723460		22
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</u>										
20	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	16,586	(245)	16,341

Provider Name							Fiscal Period			Provider NPI		Adjustments		
EVERGREEN LAKEPORT HEALTHCARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1699723460		22		
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>ADJUSTMENTS TO OTHER MATTERS</u>														
21	Not Reported			1	14	N/A	Overpayments				\$0			
							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					\$36,831		
22							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					3,150	\$39,981	
												\$39,981	\$39,981	