

**REPORT
ON THE
RATE SETTING AUDIT**

**EVERGREEN BAKERSFIELD POST ACUTE CARE
BAKERSFIELD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1255389318**

**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 Yagmour**



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 77th Avenue, Suite 300
Vancouver, WA 98662

EVERGREEN BAKERSFIELD POST ACUTE CARE
NATIONAL PROVIDER IDENTIFIER (NPI) 1255389318
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 \$82,296, 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 BAKERSFIELD POST ACUTE CARE

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

Provider NPI:
1255389318

OSHPD Facility No.:
206154007

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	\$ 2,546,915	\$ 81.68
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 653,905	\$ 20.97
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 674,816	\$ 21.64
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,706,974	\$ 54.74
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 49,011	\$ 1.57
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 23,152	\$ 0.74
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 165,059	\$ 5.29
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 346,574	\$ 11.11
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 760,865	\$ 24.40
11	Cost of Routine Service/Audited Total Costs	\$ 7,327,522.00	\$ 6,927,271	\$ 222.16
12	Total Patient Days (Adj 16)	30,510	31,181	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 240.17	\$ 222.16	
14	Overpayments (Adj 19,20)		\$ 82,296	
15	Medi-Cal Days (Adj 18)	21,125	21,412	
16	Medi-Cal Managed Care Days (Adj 17)		121	
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 BAKERSFIELD POST ACUTE CARE

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

Provider NPI:
1255389318

OSHPD Facility No.:
206154007

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 BAKERSFIELD POST ACUTE CARE

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

Provider NPI:
1255389318

OSHPD Facility No.:
206154007

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	\$ 39,511	\$ 39,511		
160	Activities	84,970		\$ 84,970	
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	2,422,434	39,511	84,970	2,546,915
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	2,334	0	0	2,334
	TOTAL	\$ 2,549,249	\$ 39,511	\$ 84,970	\$ 2,549,249

* (To Schedule 1)

**ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR**

Provider Name:
EVERGREEN BAKERSFIELD POST ACUTE CARE

Provider NPI:
1255389318

OSHPD Facility Number:
206154007

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	\$ 68,509	\$ 68,509										
010	Housekeeping	98,069	328	\$ 98,397									
060	Laundry and Linen	30,987	2,125	3,067	\$ 36,179								
065	Dietary	290,414	8,017	11,571	0	\$ 310,002							
155	Social Services	N/A	6,546	9,447	0	0	\$ 15,994						
160	Activities	N/A	0	0	0	0	0	\$ -					
165	Administration	N/A	5,179	7,475	0	0	0	0		\$ 12,654	\$ 12,654		
166	Medical Records	114,730	593	856	0	0	0	0		116,179		\$ 116,179	
170	Inservice Education - Nursing	78,098	0	0	0	0	0	0	\$ 78,098				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	41	379	\$ 421
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		428	617	0	0	0	0	0	1,045	721	6,622	8,387
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		428	617	0	0	0	0	0	1,045	648	5,952	7,644
083	Speech Pathology		285	411	0	0	0	0	0	696	104	957	1,758
085	Pharmacy		303	437	0	0	0	0	0	740	395	3,624	4,758
090	Laboratory		0	0	0	0	0	0	0	0	25	225	250
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		295	426	0	0	0	0	0	721	120	1,100	1,941
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		43,467	62,731	36,179	310,002	15,994	0	78,098	546,470	10,553	96,882	653,905 *
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		514	742	0	0	0	0	0	1,256	38	345	1,639
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	10	94	105
	TOTAL	\$ 680,807	\$ 68,509	\$ 98,397	\$ 36,179	\$ 310,002	\$ 15,994	\$ -	\$ 78,098	\$ 551,974	\$ 12,654	\$ 116,179	\$ 680,807

(To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
EVERGREEN BAKERSFIELD POST ACUTE CARE

Provider NPI:
1255389318

OSHPD Facility Number:
206154007

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	\$ 224,043	\$ 224,043										
010	Housekeeping	75,838	1,074	\$ 76,912									
060	Laundry and Linen	10,311	6,950	2,397	\$ 19,658								
065	Dietary	203,537	26,219	9,044	0	\$ 238,800							
155	Social Services	(132)	21,408	7,385	0	0	\$ 28,661						
160	Activities	4,806	0	0	0	0	0	\$ 4,806					
165	Administration	N/A	16,938	5,843	0	0	0	0	\$ 22,781	\$ 22,781			
166	Medical Records	11,615	1,939	669	0	0	0	0	14,223		\$ 14,223		
170	Inservice Education - Nursing	679	0	0	0	0	0	0	\$ 679				
ANCILLARY SERVICES													
075	Patient Supplies	20,996	0	0	0	0	0	0	0	20,996	74	46	\$ 21,117
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	352,074	1,398	482	0	0	0	0	0	353,955	1,298	811	356,064
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	314,984	1,398	482	0	0	0	0	0	316,865	1,167	729	318,760
083	Speech Pathology	43,316	932	322	0	0	0	0	0	44,570	188	117	44,875
085	Pharmacy	190,337	990	342	0	0	0	0	0	191,669	711	444	192,823
090	Laboratory	12,464	0	0	0	0	0	0	0	12,464	44	28	12,536
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	50,872	966	333	0	0	0	0	0	52,171	216	135	52,521
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	160,173	142,148	49,033	19,658	238,800	28,661	4,806	679	643,958	18,997	11,861	674,816 *
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	1,698	1,681	580	0	0	0	0	0	3,959	68	42	4,069
145	Other Nonreimbursable	2,887	0	0	0	0	0	0	0	2,887	18	12	2,917
	TOTAL	\$ 1,680,498	\$ 224,043	\$ 76,912	\$ 19,658	\$ 238,800	\$ 28,661	\$ 4,806	\$ 679	\$ 1,643,494	\$ 22,781	\$ 14,223	\$ 1,680,498

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider NPI:
1255389318

OSHPD Facility Number:
206154007

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)	\$ 1,791,346	97%							
	Property Tax (line 40)	51,433	3%	\$ 1,842,779						
005	Plant Operations and Maintenance			81,341	\$ 81,341					
010	Housekeeping			8,442	390	\$ 8,832				
060	Laundry and Linen			54,642	2,523	275	\$ 57,441			
065	Dietary			206,135	9,519	1,039	0	\$ 216,692		
155	Social Services			168,311	7,772	848	0	0	\$ 176,931	
160	Activities			0	0	0	0	0	0	\$ -
165	Administration			133,170	6,150	671	0	0	0	0
166	Medical Records			15,247	704	77	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			10,994	508	55	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			10,994	508	55	0	0	0	0
083	Speech Pathology			7,329	338	37	0	0	0	0
085	Pharmacy			7,787	360	39	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			7,591	351	38	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			1,117,577	51,609	5,630	57,441	216,692	176,931	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			13,219	610	67	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 1,842,779	100%	\$ 1,842,779	\$ 81,341	\$ 8,832	\$ 57,441	\$ 216,692	\$ 176,931	\$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider NPI:
1255389318

OSHPD Facility Number:
206154007

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 97% Of Total	Property Tax 3% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,791,346	97%							
	Property Tax (line 40)	51,433	3%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 139,990	\$ 139,990				
166	Medical Records				16,028		\$ 16,028			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	457	52	\$ 509	\$ 495	\$ 14
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	11,557	7,979	914	20,449	19,878	571
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	11,557	7,171	821	19,549	19,004	546
083	Speech Pathology			0	7,705	1,153	132	8,990	8,739	251
085	Pharmacy			0	8,186	4,366	500	13,052	12,688	364
090	Laboratory			0	0	271	31	302	294	8
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	7,980	1,325	152	9,456	9,193	264
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	1,625,880	116,738	13,366	1,755,984	1,706,974	49,011
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	13,896	416	48	14,359	13,959	401
145	Other Nonreimbursable			0	0	114	13	127	123	4
	TOTAL	\$ 1,842,779	100%	\$ -	\$ 1,686,761	\$ 139,990	\$ 16,028	\$ 1,842,779	\$ 1,791,346	\$ 51,433

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
EVERGREEN BAKERSFIELD POST ACUTE CARE

Provider NPI:
1255389318

OSHPD Facility Number:
206154007

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. 59% of Total	DPH Licensing Fees 2% of Total	Professional Liability Ins. 13% of Total	Quality Assur. Fees 27% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 18,375												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	894,040												
	Total Costs Allocable as Administration	912,415	59%											
167	CDPH Licensing Fees	27,763	2%											
168	Professional Liability Insurance	197,936	13%											
169	Quality Assurance Fees	415,605	27%											
174	Caregiver Training	0	0%											
	Total	1,553,719	100%						\$ 1,553,719					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ -	\$ 20,996	\$ -	\$ 20,996	5,072	\$ 2,979	\$ 91	\$ 646	\$ 1,357	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			0	1,045	353,955	11,557	366,556	88,553	52,002	1,582	11,281	23,687	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			0	1,045	316,865	11,557	329,466	79,593	46,740	1,422	10,140	21,290	0
083	Speech Pathology			0	696	44,570	7,705	52,971	12,797	7,515	229	1,630	3,423	0
085	Pharmacy			0	740	191,669	8,186	200,595	48,460	28,458	866	6,174	12,963	0
090	Laboratory			0	0	12,464	0	12,464	3,011	1,768	54	384	805	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	721	52,171	7,980	60,872	14,705	8,636	263	1,873	3,934	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			2,546,915	546,470	643,958	1,625,880	5,363,224	1,295,650	760,865	23,152	165,059	346,574	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	1,256	3,959	13,896	19,111	4,617	2,711	82	588	1,235	0
145	Other Nonreimbursable			2,334	0	2,887	0	5,221	1,261	741	23	161	337	0
	SUBTOTAL	\$ 1,553,719		\$ 2,549,249	\$ 551,974	\$ 1,643,494	\$ 1,686,761	\$ 6,431,477	\$ 1,553,719					
	Total Administrative Costs							\$ 1,553,719		\$ 912,415	\$ 27,763	\$ 197,936	\$ 415,605	\$ -
	Unit Cost Multiplier							0.24158044						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 128,833	\$ 37,004	\$ 156,018	\$ 321,856							
	TOTAL FACILITY COSTS							\$ 8,307,052						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
EVERGREEN BAKERSFIELD POST ACUTE CARE

Provider NPI:
1255389318

OSHPD Facility Number:
206154007

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	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	1,243									
010	Housekeeping	129	129								
060	Laundry and Linen	835	835	835							
065	Dietary	3,150	3,150	3,150							
155	Social Services	2,572	2,572	2,572							
160	Activities										
165	Administration	2,035	2,035	2,035							
166	Medical Records	233	233	233							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									20,996	20,996
077	Specialized Support Surfaces									0	0
080	Physical Therapy	168	168	168						366,556	366,556
081	Respiratory Therapy									0	0
082	Occupational Therapy	168	168	168						329,466	329,466
083	Speech Pathology	112	112	112						52,971	52,971
085	Pharmacy	119	119	119						200,595	200,595
090	Laboratory									12,464	12,464
095	Home Health Services									0	0
100	Other Ancillary Services	116	116	116						60,872	60,872
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,078	17,078	17,078	187,637	91,530	2,582,607	2,582,607	2,582,607	5,363,224	5,363,224
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	202	202	202						19,111	19,111
145	Other Nonreimbursable									5,221	5,221
	TOTAL STATISTICS	28,160	26,917	26,788	187,637	91,530	2,582,607	2,582,607	2,582,607	6,431,477	6,431,477
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 39,511	\$ 84,970			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.015298882	0.032900863			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 68,509	\$ 98,397	\$ 36,179	\$ 310,002	\$ 15,994	\$ -	\$ 78,098	\$ 12,654	\$ 116,179
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.54519449	3.67318688	0.19281564	3.38688847	0.00619284	0.00000000	0.03023999	0.00196757	0.01806411
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 224,043	\$ 76,912	\$ 19,658	\$ 238,800	\$ 28,661	\$ 4,806	\$ 679	\$ 22,781	\$ 14,223
	UNIT COST MULTIPLIER (INDIRECT OTHER)		8.32347587	2.87112619	0.10476874	2.60898062	0.01109751	0.00186091	0.00026291	0.00354211	0.00221152
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,842,779	\$ 81,341	\$ 8,832	\$ 57,441	\$ 216,692	\$ 176,931	\$ -	\$ -	\$ 139,990	\$ 16,028
	UNIT COST MULTIPLIER (CAPITAL COSTS)	65.43959517	3.02193472	0.32968260	0.30612652	2.36744586	0.06850868	0.00000000	0.00000000	0.02176640	0.00249217

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider NPI:
1255389318

OSHPD Facility Number:
206154007

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	\$ 52,257	\$ 0	\$ 52,257	(Sch 3)
005	.20-.39	Fringe Benefits	6200	16,252	0	16,252	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	230,240	(6,197)	224,043	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 298,749	\$ (6,197)	\$ 292,552	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 74,805	\$ 0	\$ 74,805	(Sch 3)
010	.20-.39	Fringe Benefits	6300	23,264	0	23,264	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	75,838	0	75,838	(Sch 4)
010		Housekeeping - Total	6300	\$ 173,907	\$ 0	\$ 173,907	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$	\$ 0	\$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	108,884	0	108,884	(Sch 5)
025		Depreciation: Equipment	7140	55,444	0	55,444	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	1,620,680	6,338	1,627,018	(Sch 5)
040		Property Taxes	7300	51,433	0	51,433	(Sch 5)
045		Property Insurance	7400	18,375	0	18,375	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500		0	0	(Sch 5)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 2,327,472	\$ 141	\$ 2,327,613	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 23,636	\$ 0	\$ 23,636	(Sch 3)
060	.20-.39	Fringe Benefits	6400	7,351	0	7,351	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,311	0	10,311	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 41,298	\$ 0	\$ 41,298	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 221,521	\$ 0	\$ 221,521	(Sch 3)
065	.20-.39	Fringe Benefits	6500	68,893	0	68,893	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	203,537	0	203,537	(Sch 4)
065		Dietary - Total	6500	\$ 493,951	\$ 0	\$ 493,951	
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	16,012	4,984	20,996	(Sch 4)
075		Patient Supplies - Total	8100	\$ 16,012	\$ 4,984	\$ 20,996	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

EVERGREEN BAKERSFIELD POST ACUTE CARE

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1255389318

OSHPD Facility Number:

206154007

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	352,074	0	352,074	(Sch 4)
080		Physical Therapy - Total	8200	\$ 352,074	\$ 0	\$ 352,074	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	314,984	0	314,984	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 314,984	\$ 0	\$ 314,984	
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	43,316	0	43,316	(Sch 4)
083		Speech Pathology - Total	8280	\$ 43,316	\$ 0	\$ 43,316	
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	190,337	0	190,337	(Sch 4)
085		Pharmacy - Total	8300	\$ 190,337	\$ 0	\$ 190,337	
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	12,464	0	12,464	(Sch 4)
090		Laboratory - Total	8400	\$ 12,464	\$ 0	\$ 12,464	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	50,872	0	50,872	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 50,872	\$ 0	\$ 50,872	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider NPI:
1255389318

OSHPD Facility Number:
206154007

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 980,059	\$ 4,984	\$ 985,043	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,847,777	\$ 0	\$ 1,847,777	(Sch 2)
105	.20-.39	Fringe Benefits	6110	574,657	0	574,657	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	165,657	(5,484)	160,173	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,588,091	\$ (5,484)	\$ 2,582,607	
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 BAKERSFIELD POST ACUTE CARE

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

Provider NPI:
1255389318

OSHPD Facility Number:
206154007

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	1,698	0	1,698 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 1,698	\$ 0	\$ 1,698
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 2,149	\$ 2,149 (Sch 2)
145	.20-.39	Fringe Benefits	9100		185	185 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		2,887	2,887 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 5,221	\$ 5,221
146		Subtotal 105 - 145		\$ 2,589,789	\$ (263)	\$ 2,589,526
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 30,138	\$ 0	\$ 30,138 (Sch 2)
155	.20-.39	Fringe Benefits	6600	9,373	0	9,373 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	(132)	0	(132) (Sch 4)
155		Social Services - Total	6600	\$ 39,379	\$ 0	\$ 39,379

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider NPI:
1255389318

OSHPD Facility Number:
206154007

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	\$ 64,813	\$ 0	\$ 64,813	(Sch 2)
160	.20-.39	Fringe Benefits	6700	20,157	0	20,157	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	4,806	0	4,806	(Sch 4)
160		Activities - Total	6700	\$ 89,776	\$ 0	\$ 89,776	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 239,343	\$ (2,149)	\$ 237,194	(Sch 6)
165	.20-.39	Fringe Benefits	6900	77,871	(185)	77,686	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	958,326	(379,166)	579,160	(Sch 6)
165		Administration - Total	6900	\$ 1,275,540	\$ (381,500)	\$ 894,040	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 87,513	\$ 0	\$ 87,513	(Sch 3)
166	.20-.39	Fringe Benefits	6900	27,217	0	27,217	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	11,615	0	11,615	(Sch 4)
166		Medical Records - Total	6900	\$ 126,345	\$ 0	\$ 126,345	
167		CDPH Licensing Fees	6900	\$ 27,763	\$ 0	\$ 27,763	(Sch 6)
168		Professional Liability Insurance	6900	\$ 221,004	\$ (23,068)	\$ 197,936	(Sch 6)
169		Quality Assurance Fees	6900	\$ 415,605	\$ 0	\$ 415,605	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 59,571	\$ 0	\$ 59,571	(Sch 3)
170	.20-.39	Fringe Benefits	6800	18,527	0	18,527	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	679	0	679	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 78,777	\$ 0	\$ 78,777	
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		\$ 2,274,189	\$ (404,568)	\$ 1,869,621	
200		Total		\$ 8,706,758	\$ (399,706)	\$ 8,307,052	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 55,574	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
EVERGREEN BAKERSFIELD POST ACUTE CARE

Provider NPI:
1255389318

OSHPD Facility Number:
206154007

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	(500)	(103,733)	(171,079)	(8,971)	(106,924)	(2,302)	0	0	0

Provider Name							Fiscal Period		Provider NPI		Adjustments
EVERGREEN BAKERSFIELD POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1255389318		20
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 fo informational purposes only 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300 and 2304	\$0	\$55,574	\$55,574	

Provider Name							Fiscal Period	Provider NPI	Adjustments		
EVERGREEN BAKERSFIELD POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255389318	20		
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>											
2	10.5	035	4	8A-1	035	4	Leases and Rentals	\$1,620,680	\$3,307	\$1,623,987 *	
	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	958,326	(3,307)	955,019 *	
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$1,623,987	\$3,031	\$1,627,018	
	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	* 955,019	(3,031)	951,988 *	
4	10.5	075	4	8A-1	075	4	Patient Supplies - Other - Nonlabor	\$16,012	\$4,984	\$20,996	
	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To reclassify patient supplies expense from Skilled Nursing to an ancillary cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2202.8 and 2203.2, 2300, and 2304 CCR, Title 22, Section 51511(c)	165,657	(4,984)	160,673 *	
5	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	\$0	\$53	\$53 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor 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	* 951,988	(53)	951,935 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
EVERGREEN BAKERSFIELD POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255389318		20
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>										
6	10.5	145	1	8A-1	145	1	Other Nonreimbursable - Salaries and Wages	\$0	\$2,149	\$2,149
	10.5	145	2	8A-1	145	2	Other Nonreimbursable - Fringe Benefits	0	185	185
	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	239,343	(2,149)	237,194
	10.5	165	2	8A-1	165	2	Administration - Fringe Benefits	77,871	(185)	77,686
	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									
7	10.5	145	4	8A-1	145	4	Other Nonreimbursable - Other - Nonlabor	*	\$53	\$2,834
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	951,935	(2,834)
	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									
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	\$949,101	\$23,068
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance		221,004	(23,068)
	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 BAKERSFIELD POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1255389318		20	
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>											
9	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor 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	\$230,240	(\$6,197)	\$224,043	
10	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor To adjust nursing minor equipment expense to agree with the provider's actual expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$160,673	(\$500)	\$160,173
11	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	*	\$972,169		
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			(171,079)	
13							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			(8,971)	
14							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			<u>(106,924)</u> (\$390,707)	\$581,462 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
EVERGREEN BAKERSFIELD POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1255389318		20
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	
<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	*	\$581,462	(\$2,302)	\$579,160

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
EVERGREEN BAKERSFIELD POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255389318		20
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 REPORTED PATIENT DAYS</u>												
16	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	30,510	671	31,181		
17	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	121	121		

Provider Name							Fiscal Period		Provider NPI		Adjustments
EVERGREEN BAKERSFIELD POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1255389318		20
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		
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA											
18	4.1	5	2	1	15	N/A	Medi-Cal Patient Days	21,125	287	21,412	
							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				

Provider Name							Fiscal Period			Provider NPI		Adjustments
EVERGREEN BAKERSFIELD POST ACUTE CARE							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1255389318		20
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>												
19	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			\$66,043		
20							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			16,253		
										\$82,296	\$82,296	