

**REPORT
ON THE
RATE SETTING AUDIT**

**EVERGREEN NURSING & REHABILITATION
CARE CENTER
MODESTO, CALIFORNIA
NPI NUMBER: 1245237965**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Jeffrey Swan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 27, 2013

Benedict V. Cipponeri, Sr., Administrator
Evergreen Nursing & Rehabilitation Care Center
2030 Evergreen Avenue
Modesto, CA 95350

EVERGREEN NURSING & REHABILITATION CARE CENTER
NATIONAL PROVIDER IDENTIFIER 1245237965
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. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, 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 \$340, 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.

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 Rate Development Division.

Benedict V. Cipponeri, Sr.
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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—Fresno at (559) 446-2458.

Original Signed By

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
EVERGREEN NURSING & REHABILITATION CARE CENTER

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

Provider NPI:
1245237965

OSHPD Facility No.:
206500872

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 4,710,217	\$ 81.32
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 1,317,088	\$ 22.74
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 1,760,893	\$ 30.40
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 731,407	\$ 12.63
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 63,146	\$ 1.09
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 44,261	\$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 95,672	\$ 1.65
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 650,066	\$ 11.22
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,236,295	\$ 21.34
11	Cost of Routine Service/Audited Total Costs	\$ 10,598,411.00	\$ 10,609,045	\$ 183.15
12	Total Patient Days (Adj 5)	57,904	57,925	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 183.03	\$ 183.15	
14	Overpayments (Adj 7)	\$ 0	\$ (340)	
15	Medi-Cal Days (Adj 6)	47,249	45,762	
16	Medi-Cal Managed Care Days (Adj)		0	
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 NURSING & REHABILITATION CARE CENTER

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

Provider NPI:
1245237965

OSHPD Facility No.:
206500872

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 NURSING & REHABILITATION CARE CENTER

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

Provider NPI:
1245237965

OSHPD Facility No.:
206500872

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 106,845	\$ 106,845		
160	Activities	114,939		\$ 114,939	
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	377,122	0	0	377,122
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	298,899	0	0	298,899
083	Speech Pathology	84,889	0	0	84,889
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	4,488,433	106,845	114,939	4,710,217
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	0	0	0	0
	TOTAL	\$ 5,471,127	\$ 106,845	\$ 114,939	\$ 5,471,127

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
EVERGREEN NURSING & REHABILITATION CARE CENTER

Provider NPI:
1245237965

OSHPD Facility Number:
206500872

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	\$ 179,132	\$ 179,132										
010	Housekeeping	379,258	2,679	\$ 381,937									
060	Laundry and Linen	141,793	4,126	8,930	\$ 154,849								
065	Dietary	552,592	26,031	56,345	0	\$ 634,968							
155	Social Services	N/A	1,152	2,493	0	0	\$ 3,645						
160	Activities	N/A	982	2,126	0	0	0	\$ 3,109					
165	Administration	N/A	8,604	18,624	0	0	0	0		\$ 27,228	\$ 27,228		
166	Medical Records	35,145	0	0	0	0	0	0		35,145		\$ 35,145	
170	Inservice Education - Nursing	66,654	1,473	3,189	0	0	0	0	\$ 71,317				
ANCILLARY SERVICES													
075	Patient Supplies		2,009	4,349	0	0	0	0	0	6,358	273	353	\$ 6,984
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		2,782	6,021	0	0	0	0	0	8,803	1,132	1,461	11,395
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		2,567	5,557	0	0	0	0	0	8,125	908	1,173	10,206
083	Speech Pathology		482	1,044	0	0	0	0	0	1,526	250	323	2,099
085	Pharmacy		0	0	0	0	0	0	0	0	1,113	1,437	2,550
090	Laboratory		0	0	0	0	0	0	0	0	115	148	263
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	193	250	443
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		125,172	270,939	154,849	634,968	3,645	3,109	71,317	1,263,998	23,176	29,914	1,317,088 *
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		1,072	2,320	0	0	0	0	0	3,391	67	87	3,546
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 1,354,574	\$ 179,132	\$ 381,937	\$ 154,849	\$ 634,968	\$ 3,645	\$ 3,109	\$ 71,317	\$ 1,292,201	\$ 27,228	\$ 35,145	\$ 1,354,574

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
EVERGREEN NURSING & REHABILITATION CARE CENTER

Provider NPI:
1245237965

OSHPD Facility Number:
206500872

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	\$ 542,121	\$ 542,121										
010	Housekeeping	102,336	8,108	\$ 110,444									
060	Laundry and Linen	64,898	12,486	2,582	\$ 79,966								
065	Dietary	492,449	78,780	16,293	0	\$ 587,522							
155	Social Services	0	3,486	721	0	0	\$ 4,207						
160	Activities	13,902	2,973	615	0	0	0	\$ 17,490					
165	Administration	N/A	26,039	5,385	0	0	0	0		\$ 31,425	\$ 31,425		
166	Medical Records	98,020	0	0	0	0	0	0		98,020		\$ 98,020	
170	Inservice Education - Nursing	0	4,459	922	0	0	0	0	\$ 5,381				
ANCILLARY SERVICES													
075	Patient Supplies	75,551	6,081	1,258	0	0	0	0	0	82,889	315	984	\$ 84,188
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	8,418	1,741	0	0	0	0	0	10,160	1,306	4,074	15,539
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	7,770	1,607	0	0	0	0	0	9,377	1,049	3,271	13,696
083	Speech Pathology	0	1,459	302	0	0	0	0	0	1,761	289	900	2,950
085	Pharmacy	402,764	0	0	0	0	0	0	0	402,764	1,285	4,008	408,057
090	Laboratory	41,512	0	0	0	0	0	0	0	41,512	132	413	42,058
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	69,954	0	0	0	0	0	0	0	69,954	223	696	70,873
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	498,982	378,819	78,347	79,966	587,522	4,207	17,490	5,381	1,650,714	26,748	83,432	1,760,893 *
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	11,986	3,243	671	0	0	0	0	0	15,900	78	243	16,221
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	\$ 2,414,475	\$ 542,121	\$ 110,444	\$ 79,966	\$ 587,522	\$ 4,207	\$ 17,490	\$ 5,381	\$ 2,285,030	\$ 31,425	\$ 98,020	\$ 2,414,475

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EVERGREEN NURSING & REHABILITATION CARE CENTER

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

Provider NPI:
1245237965

OSHPD Facility Number:
206500872

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)	\$ 776,246	92%							
	Property Tax (line 40)	67,017	8%	\$ 843,263						
005	Plant Operations and Maintenance			19,105	\$ 19,105					
010	Housekeeping			12,326	286	\$ 12,611				
060	Laundry and Linen			18,982	440	295	\$ 19,716			
065	Dietary			119,765	2,776	1,860	0	\$ 124,402		
155	Social Services			5,300	123	82	0	0	\$ 5,505	
160	Activities			4,519	105	70	0	0	0	\$ 4,694
165	Administration			39,586	918	615	0	0	0	0
166	Medical Records			0	0	0	0	0	0	0
170	Inservice Education - Nursing			6,779	157	105	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			9,244	214	144	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			12,798	297	199	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			11,812	274	183	0	0	0	0
083	Speech Pathology			2,219	51	34	0	0	0	0
085	Pharmacy			0	0	0	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			575,898	13,350	8,946	19,716	124,402	5,505	4,694
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			4,930	114	77	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 843,263	100%	\$ 843,263	\$ 19,105	\$ 12,611	\$ 19,716	\$ 124,402	\$ 5,505	\$ 4,694

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EVERGREEN NURSING & REHABILITATION CARE CENTER

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

Provider NPI:
1245237965

OSHPD Facility Number:
206500872

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)	\$ 776,246	92%							
	Property Tax (line 40)	67,017	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 41,119	\$ 41,119				
166	Medical Records				0		\$ -			
170	Inservice Education - Nursing			\$ 7,042						
	ANCILLARY SERVICES									
075	Patient Supplies			0	9,602	413	0	\$ 10,015	\$ 9,219	\$ 796
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	13,294	1,709	0	15,003	13,810	1,192
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	12,269	1,372	0	13,641	12,557	1,084
083	Speech Pathology			0	2,305	378	0	2,682	2,469	213
085	Pharmacy			0	0	1,681	0	1,681	1,548	134
090	Laboratory			0	0	173	0	173	160	14
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	292	0	292	269	23
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			7,042	759,553	34,999	0	794,552	731,407	63,146
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	5,121	102	0	5,223	4,808	415
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	\$ 843,263	100%	\$ 7,042	\$ 802,144	\$ 41,119	\$ -	\$ 843,263	\$ 776,246	\$ 67,017

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
EVERGREEN NURSING & REHABILITATION CARE CENTER

Provider NPI:
1245237965

OSHPD Facility Number:
206500872

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. 5% of Total	Quality Assur. Fees 32% of Total	Caregiver Training 0% of Total
	GENERAL SERVICES													
045	Property Insurance	\$ 27,086												
055	Interest - Other	84,881												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,340,493												
	Total Costs Allocable as Administration	1,452,460	61%											
167	CDPH Licensing Fees	52,000	2%											
168	Professional Liability Insurance	112,400	5%											
169	Quality Assurance Fees	763,730	32%											
174	Caregiver Training	0	0%											
	Total	2,380,590	100%						\$ 2,380,590					
	ANCILLARY SERVICES													
075	Patient Supplies			\$ -	\$ 6,358	\$ 82,889	\$ 9,602	\$ 98,850	23,889	\$ 14,575	\$ 522	\$ 1,128	\$ 7,664	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			377,122	8,803	10,160	13,294	409,378	98,935	60,363	2,161	4,671	31,740	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			298,899	8,125	9,377	12,269	328,670	79,430	48,462	1,735	3,750	25,482	0
083	Speech Pathology			84,889	1,526	1,761	2,305	90,481	21,867	13,341	478	1,032	7,015	0
085	Pharmacy			0	0	402,764	0	402,764	97,337	59,388	2,126	4,596	31,227	0
090	Laboratory			0	0	41,512	0	41,512	10,032	6,121	219	474	3,219	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	69,954	0	69,954	16,906	10,315	369	798	5,424	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			4,710,217	1,263,998	1,650,714	759,553	8,384,482	2,026,294	1,236,295	44,261	95,672	650,066	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	3,391	15,900	5,121	24,412	5,900	3,600	129	279	1,893	0
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	\$ 2,380,590		\$ 5,471,127	\$ 1,292,201	\$ 2,285,030	\$ 802,144	\$ 9,850,503	\$ 2,380,590					
	Total Administrative Costs							\$ 2,380,590		\$ 1,452,460	\$ 52,000	\$ 112,400	\$ 763,730	\$ -
	Unit Cost Multiplier							0.24167193						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 62,373	\$ 129,445	\$ 41,119	\$ 232,936							
	TOTAL FACILITY COSTS							\$ 12,464,029						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
EVERGREEN NURSING & REHABILITATION CARE CENTER

Provider NPI:
1245237965

OSHPD Facility Number:
206500872

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

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj 3)	Hskpng (SQ FT) 10 (Adj 4)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Svcs (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	930									
010	Housekeeping	600	600								
060	Laundry and Linen	924	924	924							
065	Dietary	5,830	5,830	5,830							
155	Social Services	258	258	258							
160	Activities	220	220	220							
165	Administration	1,927	1,927	1,927							
166	Medical Records										
170	Inservice Education - Nursing	330	330	330							
	ANCILLARY SERVICES										
075	Patient Supplies	450	450	450						98,850	98,850
077	Specialized Support Surfaces									0	0
080	Physical Therapy	623	623	623						409,378	409,378
081	Respiratory Therapy									0	0
082	Occupational Therapy	575	575	575						328,670	328,670
083	Speech Pathology	108	108	108						90,481	90,481
085	Pharmacy									402,764	402,764
090	Laboratory									41,512	41,512
095	Home Health Services									0	0
100	Other Ancillary Services									69,954	69,954
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	28,034	28,034	28,034	286,300	171,780	4,987,415	4,987,415	4,987,415	8,384,482	8,384,482
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	240	240	240						24,412	24,412
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	41,049	40,119	39,519	286,300	171,780	4,987,415	4,987,415	4,987,415	9,850,503	9,850,503
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 106,845	\$ 114,939			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.021422921	0.023045806			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 179,132	\$ 381,937	\$ 154,849	\$ 634,968	\$ 3,645	\$ 3,109	\$ 71,317	\$ 27,228	\$ 35,145
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		4.46501658	9.66464258	0.54086205	3.69640187	0.00073093	0.00062327	0.01429935	0.00276411	0.00356784
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 542,121	\$ 110,444	\$ 79,966	\$ 587,522	\$ 4,207	\$ 17,490	\$ 5,381	\$ 31,425	\$ 98,020
	UNIT COST MULTIPLIER (INDIRECT OTHER)		13.51282435	2.79469862	0.27930895	3.42019944	0.00084359	0.00350676	0.00107901	0.00319015	0.00995076
	TOTAL CAPITAL COSTS - SCH. 5	\$ 843,263	\$ 19,105	\$ 12,611	\$ 19,716	\$ 124,402	\$ 5,505	\$ 4,694	\$ 7,042	\$ 41,119	\$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	20.54283905	0.47620430	0.31912311	0.06886645	0.72419089	0.00110383	0.00094125	0.00141187	0.00417427	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

EVERGREEN NURSING & REHABILITATION CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1245237965

OSHPD Facility Number:

206500872

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	\$ 133,220	\$ 0	\$ 133,220	(Sch 3)
005	.20-.39	Fringe Benefits	6200	45,912	0	45,912	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	542,121	0	542,121	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 721,253	\$ 0	\$ 721,253	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 306,305	\$ 0	\$ 306,305	(Sch 3)
010	.20-.39	Fringe Benefits	6300	72,953	0	72,953	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	102,336	0	102,336	(Sch 4)
010		Housekeeping - Total	6300	\$ 481,594	\$ 0	\$ 481,594	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 598,353	\$ 0	\$ 598,353	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	52,145	0	52,145	(Sch 5)
025		Depreciation: Equipment	7140	98,553	0	98,553	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200		0	0	(Sch 5)
040		Property Taxes	7300	67,017	0	67,017	(Sch 5)
045		Property Insurance	7400	27,086	0	27,086	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	27,195	0	27,195	(Sch 6)
055		Interest - Other	7600	\$ 84,881	\$ 0	\$ 84,881	(Sch 6)
057		Subtotal 005 - 055		\$ 2,158,077	\$ 0	\$ 2,158,077	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 114,853	\$ 0	\$ 114,853	(Sch 3)
060	.20-.39	Fringe Benefits	6400	26,940	0	26,940	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	64,898	0	64,898	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 206,691	\$ 0	\$ 206,691	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 431,699	\$ 0	\$ 431,699	(Sch 3)
065	.20-.39	Fringe Benefits	6500	120,893	0	120,893	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	492,449	0	492,449	(Sch 4)
065		Dietary - Total	6500	\$ 1,045,041	\$ 0	\$ 1,045,041	
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	75,551	0	75,551	(Sch 4)
075		Patient Supplies - Total	8100	\$ 75,551	\$ 0	\$ 75,551	
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 NURSING & REHABILITATION CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1245237965

OSHPD Facility Number:

206500872

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	\$ 311,263	\$ 0	\$ 311,263	(Sch 2)
080	.20-.39	Fringe Benefits	8200	65,859	0	65,859	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200		0	0	(Sch 4)
080		Physical Therapy - Total	8200	\$ 377,122	\$ 0	\$ 377,122	
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	\$ 246,701	\$ 0	\$ 246,701	(Sch 2)
082	.20-.39	Fringe Benefits	8250	52,198	0	52,198	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 298,899	\$ 0	\$ 298,899	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 70,064	\$ 0	\$ 70,064	(Sch 2)
083	.20-.39	Fringe Benefits	8280	14,825	0	14,825	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 84,889	\$ 0	\$ 84,889	
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	402,764	0	402,764	(Sch 4)
085		Pharmacy - Total	8300	\$ 402,764	\$ 0	\$ 402,764	
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	41,512	0	41,512	(Sch 4)
090		Laboratory - Total	8400	\$ 41,512	\$ 0	\$ 41,512	
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	69,954	0	69,954	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 69,954	\$ 0	\$ 69,954	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

EVERGREEN NURSING & REHABILITATION CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1245237965

OSHPD Facility Number:

206500872

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		\$ 1,350,691	\$ 0	\$ 1,350,691	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 3,704,595	\$ 0	\$ 3,704,595	(Sch 2)
105	.20-.39	Fringe Benefits	6110	783,838	0	783,838	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	498,982	0	498,982	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 4,987,415	\$ 0	\$ 4,987,415	
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 NURSING & REHABILITATION CARE CENTER

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

Provider NPI:
1245237965

OSHPD Facility Number:
206500872

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	11,986	0	11,986 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 11,986	\$ 0	\$ 11,986
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 4,999,401	\$ 0	\$ 4,999,401
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 88,870	\$ 0	\$ 88,870 (Sch 2)
155	.20-.39	Fringe Benefits	6600	17,975	0	17,975 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 106,845	\$ 0	\$ 106,845

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

EVERGREEN NURSING & REHABILITATION CARE CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1245237965

OSHPD Facility Number:

206500872

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	\$ 89,269	\$ 0	\$ 89,269	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,670	0	25,670	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	13,902	0	13,902	(Sch 4)
160		Activities - Total	6700	\$ 128,841	\$ 0	\$ 128,841	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 733,928	\$ 0	\$ 733,928	(Sch 6)
165	.20-.39	Fringe Benefits	6900	144,235	0	144,235	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	444,342	17,988	462,330	(Sch 6)
165		Administration - Total	6900	\$ 1,322,505	\$ 17,988	\$ 1,340,493	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 26,581	\$ 0	\$ 26,581	(Sch 3)
166	.20-.39	Fringe Benefits	6900	8,564	0	8,564	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	98,020	0	98,020	(Sch 4)
166		Medical Records - Total	6900	\$ 133,165	\$ 0	\$ 133,165	
167		CDPH Licensing Fees	6900	\$ 52,000	\$ 0	\$ 52,000	(Sch 6)
168		Professional Liability Insurance	6900	\$ 130,388	\$ (17,988)	\$ 112,400	(Sch 6)
169		Quality Assurance Fees	6900	\$ 763,730	\$ 0	\$ 763,730	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 46,561	\$ 0	\$ 46,561	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,093	0	20,093	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 66,654	\$ 0	\$ 66,654	
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		\$ 2,704,128	\$ 0	\$ 2,704,128	
200		Total		\$ 12,464,029	\$ 0	\$ 12,464,029	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900		\$	304,653	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
EVERGREEN NURSING & REHABILITATION CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1245237965		7
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 aud for informational purposes only 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$304,653	\$304,653

Provider Name							Fiscal Period		Provider NPI		Adjustments
EVERGREEN NURSING & REHABILITATION CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1245237965		7
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>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	\$444,342	\$17,988	\$462,330	
	10.5	168	4	8A-1	168	4	Administration - Professional Liability Insurance To adjust liability insurance expense to agree with provider's records and for proper cost reporting. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	130,388	(17,988)	112,400	

Provider Name							Fiscal Period		Provider NPI		Adjustments
EVERGREEN NURSING & REHABILITATION CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1245237965		7
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 STATISTICS</u>											
3	10.7	165	2	7	165	N/A	Administration (Square Feet)	0	1,927	1,927	
	10.7	175	2	7	N/A	N/A	Total Statistic - Plant Operations	38,192	1,927	40,119	
							To adjust the square footage statistics to agree with the provider's records.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				
4	10.7	060	3	7	060	N/A	Laundry and Linen (Square Feet)	0	924	924	
	10.7	165	3	7	165	N/A	Administration	0	1,927	1,927	
	10.7	175	3	7	N/A	N/A	Total Statistic - Housekeeping	36,668	2,851	39,519	
							To adjust the square footage statistics to agree with the provider's records.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments
EVERGREEN NURSING & REHABILITATION CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1245237965		7
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>										
5	11	105		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	57,904	21	57,925
6	4.1	5.00	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 September 30, 2012 Report Date: October 9, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541	47,249	(1,487)	45,762

Provider Name							Fiscal Period			Provider NPI		Adjustments
EVERGREEN NURSING & REHABILITATION CARE CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1245237965		7
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 OTHER MATTERS</u>												
7	N/A			1	14	N/A	Overpayments 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		\$0	\$340	\$340	