APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

EVERGREEN ARVIN HEALTHCARE
ARVIN, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1568410769

FISCAL PERIOD ENDED
DECEMBER 31, 2010

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

Section Chief: Robert G. Kvick
Audit Supervisor: Gary Diffenderffer
Auditor: Firas Yaghmour

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 24, 2013

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

In the Matter of:

EVERGREEN ARVIN HEALTHCARE
FISCAL PERIOD ENDED DECEMBER 31, 2010
CASE NUMBER NF13-1210-231A-SG

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated January 30, 2013, the following revisions are made to the Medi-Cal audit report dated August 9, 2012.

SUMMARY OF REVISIONS

OVERPAYMENTS		
Audited Amount Due State	$	5,493
Revision		(4,531)
Revised Amount Due State	$	962

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Original Signed By

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

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
EVERGREEN ARVIN HEALTHCARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568410769

OSHPD Facility No.:
206150060

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 1,761,332	$ 1,761,332	$ 71.39
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 442,895	$ 442,895	$ 17.95
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	$ 483,405	$ 483,405	$ 19.59
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 190,149	$ 190,149	$ 7.71
5	Property Taxes (Sch. 5, Ln. 105)	$ 25,324	$ 25,324	$ 1.03
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	$ 20,263	$ 20,263	$ 0.82
7	Professional Liability Insurance (Sch. 6, Ln. 105)	$ 135,130	$ 135,130	$ 5.48
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 253,048	$ 253,048	$ 10.26
10	Cost of Administration (Sch. 6, Ln. 105)	$ 647,513	$ 647,513	$ 26.25
11	Cost of Routine Service/Audited Total Costs	$ 3,959,058.79	$ 3,959,058.79	$ 160.47
12	Total Patient Days (Rev)	24,671	24,671	
13	Cost Per Patient Day (Cost Divided by Days)	$ 160.47	$ 160.47	
14	Overpayments (Rev 1)	$ 5,493	$ 962	
15	Medi-Cal Days (Rev)	20,718	20,718	
16	Medi-Cal Managed Care Days (Rev)	10	10	
	INTERMEDIATE CARE			
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
18	Total Patient Days (Rev)		0	
19	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
20	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
22	Total Patient Days (Rev)		0	
23	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
24	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED CARE			
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
26	Total Patient Days (Rev)		0	
27	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
28	Overpayments (Rev)	$	$ 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 REVISED FACILITY COST PER PATIENT DAY

Provider Name:
EVERGREEN ARVIN HEALTHCARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568410769

OSHPD Facility No.:
206150060

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED	REVISED 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. 42 + Ln. 43)	$ 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 (Rev)		0	
51	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
52	Overpayments (Rev)	$	$ 0	
	HOSPICE INPATIENT CARE			
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
54	Total Patient Days (Rev)		0	
55	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
56	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
58	Total Patient Days (Rev)		0	
59	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
60	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR

Provider Name:
EVERGREEN ARVIN HEALTHCARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568410769

OSHPD Facility No.:
206150060

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
005	Plant Operations and Maintenance					
010	Housekeeping					
060	Laundry and Linen					
065	Dietary					
155	Social Services	$ 34,578	$ 34,578			
160	Activities	58,095		$ 58,095		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	0	0	0	0	
077	Specialized Support Surfaces	N/A	0	0	0	
080	Physical Therapy	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	
082	Occupational Therapy	0	0	0	0	
083	Speech Pathology	0	0	0	0	
085	Pharmacy	0	0	0	0	
090	Laboratory	0	0	0	0	
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	
101	Subacute Care Ancillary Services	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	1,668,659	34,578	58,095	1,761,332	*
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	$ 1,761,332	$ 34,578	$ 58,095	$ 1,761,332	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:	Provider NPI:	OSHPD Facility Number:	Fiscal Period:
EVERGREEN ARVIN HEALTHCARE	1568410769	206150060	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 37,362	$ 37,362											
010	Housekeeping	87,099	110	$ 87,209										
060	Laundry and Linen	42,957	1,442	3,375	$ 47,774									
065	Dietary	187,534	5,516	12,913	0	$ 205,962								
155	Social Services	N/A	2,543	5,952	0	0	$ 8,495							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	1,047	2,451	0	0	0	0		$ 3,498	$ 3,498			
166	Medical Records	30,398	802	1,877	0	0	0	0		33,076		$ 33,076		
170	Inservice Education - Nursing	70,907	0	0	0	0	0	0	$ 70,907					
	ANCILLARY SERVICES													
075	Patient Supplies		213	500	0	0	0	0	0	713	11	105	$ 829	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		692	1,620	0	0	0	0	0	2,312	190	1,801	4,303	
081	Respiratory Therapy		692	1,620	0	0	0	0	0	2,312	11	102	2,425	
082	Occupational Therapy		461	1,078	0	0	0	0	0	1,539	86	812	2,437	
083	Speech Pathology		0	0	0	0	0	0	0	0	29	270	299	
085	Pharmacy		295	691	0	0	0	0	0	986	98	930	2,014	
090	Laboratory		0	0	0	0	0	0	0	0	6	53	59	
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	10	96	106	
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		23,309	54,568	47,774	205,962	8,495	0	70,907	411,015	3,049	28,831	442,895	*
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		241	565	0	0	0	0	0	806	8	75	890	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 456,257	$ 37,362	$ 87,209	$ 47,774	$ 205,962	$ 8,495	$ -	$ 70,907	$ 419,683	$ 3,498	$ 33,076	$ 456,257	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name: EVERGREEN ARVIN HEALTHCARE
Provider NPI: 1568410769
OSHPD Facility Number: 206150060
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 170,339	$ 170,339											
010	Housekeeping	16,194	500	$ 16,694										
060	Laundry and Linen	11,408	6,573	646	$ 18,627									
065	Dietary	184,971	25,147	2,472	0	$ 212,590								
155	Social Services	0	11,592	1,139	0	0	$ 12,731							
160	Activities	3,252	0	0	0	0	0	$ 3,252						
165	Administration	N/A	4,773	469	0	0	0	0		$ 5,242	$ 5,242			
166	Medical Records	2,763	3,655	359	0	0	0	0		6,777		$ 6,777		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	7,255	973	96	0	0	0	0	0	8,323	17	21	$ 8,362	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	167,960	3,155	310	0	0	0	0	0	171,425	285	369	172,079	
081	Respiratory Therapy	0	3,155	310	0	0	0	0	0	3,465	16	21	3,502	
082	Occupational Therapy	73,598	2,100	206	0	0	0	0	0	75,905	129	166	76,200	
083	Speech Pathology	26,739	0	0	0	0	0	0	0	26,739	43	55	26,837	
085	Pharmacy	87,637	1,346	132	0	0	0	0	0	89,115	147	191	89,453	
090	Laboratory	5,278	0	0	0	0	0	0	0	5,278	8	11	5,297	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	9,459	0	0	0	0	0	0	0	9,459	15	20	9,494	
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	109,011	106,271	10,446	18,627	212,590	12,731	3,252	0	472,928	4,569	5,907	483,405	*
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	3,936	1,100	108	0	0	0	0	0	5,144	12	15	5,172	
145	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 879,800	$ 170,339	$ 16,694	$ 18,627	$ 212,590	$ 12,731	$ 3,252	$ -	$ 867,781	$ 5,242	$ 6,777	$ 879,800	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EVERGREEN ARVIN HEALTHCARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568410769

OSHPD Facility Number:
206150060

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 205,792	88%							
	Property Tax (line 40)	27,407	12%	$ 233,199						
005	Plant Operations and Maintenance			9,652	$ 9,652					
010	Housekeeping			656	28	$ 685				
060	Laundry and Linen			8,626	372	26	$ 9,025			
065	Dietary			33,002	1,425	101	0	$ 34,529		
155	Social Services			15,213	657	47	0	0	$ 15,916	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			6,264	270	19	0	0	0	0
166	Medical Records			4,796	207	15	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			1,277	55	4	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			4,140	179	13	0	0	0	0
081	Respiratory Therapy			4,140	179	13	0	0	0	0
082	Occupational Therapy			2,756	119	8	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			1,766	76	5	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			139,466	6,022	428	9,025	34,529	15,916	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			1,444	62	4	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 233,199	100%	$ 233,199	$ 9,652	$ 685	$ 9,025	$ 34,529	$ 15,916	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
EVERGREEN ARVIN HEALTHCARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568410769

OSHPD Facility Number:
206150060

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 88% Of Total	Property Tax 12% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 205,792	88%								
	Property Tax (line 40)	27,407	12%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 6,554	$ 6,554					
166	Medical Records				5,018		$ 5,018				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	1,336	21	16	$ 1,372	$ 1,211	$ 161	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	4,332	357	273	4,962	4,379	583	
081	Respiratory Therapy			0	4,332	20	16	4,367	3,854	513	
082	Occupational Therapy			0	2,884	161	123	3,168	2,796	372	
083	Speech Pathology			0	0	54	41	95	83	11	
085	Pharmacy			0	1,848	184	141	2,173	1,917	255	
090	Laboratory			0	0	11	8	19	16	2	
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	19	15	33	30	4	
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	205,386	5,713	4,374	215,473	190,149	25,324	*
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	1,510	15	11	1,537	1,356	181	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 233,199	100%	$ -	$ 221,627	$ 6,554	$ 5,018	$ 233,199	$ 205,792	$ 27,407	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: EVERGREEN ARVIN HEALTHCARE
Provider NPI: 1568410769
OSHPD Facility Number: 206150060
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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. 13% of Total	Quality Assur. Fees 24% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 33,719													
055	Interest - Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	709,141													
	Total Costs Allocable as Administration	742,860	61%												
167	DPH Licensing Fees	23,247	2%												
168	Professional Liability Insurance	155,028	13%												
169	Quality Assurance Fees	290,309	24%												
174	Caregiver Training	0	0%												
	Total	1,211,444	100%						$ 1,211,444						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ 713	$ 8,323	$ 1,336	$ 10,372	3,842	$ 2,356	$ 74	$ 492	$ 921	$ -	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			0	2,312	171,425	4,332	178,068	65,961	40,447	1,266	8,441	15,807	0	
081	Respiratory Therapy			0	2,312	3,465	4,332	10,108	3,744	2,296	72	479	897	0	
082	Occupational Therapy			0	1,539	75,905	2,884	80,327	29,755	18,246	571	3,808	7,130	0	
083	Speech Pathology			0	0	26,739	0	26,739	9,905	6,074	190	1,268	2,374	0	
085	Pharmacy			0	986	89,115	1,848	91,948	34,060	20,886	654	4,359	8,162	0	
090	Laboratory			0	0	5,278	0	5,278	1,955	1,199	38	250	469	0	
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	9,459	0	9,459	3,504	2,149	67	448	840	0	
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			1,761,332	411,015	472,928	205,386	2,850,662	1,055,954	647,513	20,263	135,130	253,048	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	806	5,144	1,510	7,461	2,764	1,695	53	354	662	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 1,211,444		$ 1,761,332	$ 419,683	$ 867,781	$ 221,627	$ 3,270,423	$ 1,211,444						
	Total Administrative Costs							$ 1,211,444		$ 742,860	$ 23,247	$ 155,028	$ 290,309	$ -	
	Unit Cost Multiplier							0.37042429							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 36,574	$ 12,019	$ 11,572	$ 60,165							
	TOTAL FACILITY COSTS							$ 4,542,032							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: EVERGREEN ARVIN HEALTHCARE
Provider NPI: 1568410769
OSHPD Facility Number: 206150060
Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	809									
010	Housekeeping	55	55								
060	Laundry and Linen	723	723	723							
065	Dietary	2,766	2,766	2,766							
155	Social Services	1,275	1,275	1,275							
160	Activities										
165	Administration	525	525	525							
166	Medical Records	402	402	402							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	107	107	107						10,372	10,372
077	Specialized Support Surfaces									0	0
080	Physical Therapy	347	347	347						178,068	178,068
081	Respiratory Therapy	347	347	347						10,108	10,108
082	Occupational Therapy	231	231	231						80,327	80,327
083	Speech Pathology									26,739	26,739
085	Pharmacy	148	148	148						91,948	91,948
090	Laboratory									5,278	5,278
095	Home Health Services									0	0
100	Other Ancillary Services	0	0	0						9,459	9,459
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	11,689	11,689	11,689	149,764	72,819	1,777,670	1,777,670	1,777,670	2,850,662	2,850,662
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	121	121	121						7,461	7,461
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	19,545	18,736	18,681	149,764	72,819	1,777,670	1,777,670	1,777,670	3,270,423	3,270,423
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 34,578	$ 58,095			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019451304	0.032680419			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 37,362	$ 87,209	$ 47,774	$ 205,962	$ 8,495	$ -	$ 70,907	$ 3,498	$ 33,076
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.99412895	4.66830882	0.31899484	2.82841433	0.00477851	0.00000000	0.03988761	0.00106952	0.01011377
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 170,339	$ 16,694	$ 18,627	$ 212,590	$ 12,731	$ 3,252	$ -	$ 5,242	$ 6,777
	UNIT COST MULTIPLIER (INDIRECT OTHER)		9.09153501	0.89363709	0.12437755	2.91943018	0.00716168	0.00182936	0.00000000	0.00160292	0.00207222
	TOTAL CAPITAL COSTS - SCH. 5	$ 233,199	$ 9,652	$ 685	$ 9,025	$ 34,529	$ 15,916	$ -	$ -	$ 6,554	$ 5,018
	UNIT COST MULTIPLIER (CAPITAL COSTS)	11.93138910	0.51518434	0.03664480	0.06026393	0.47416995	0.00895335	0.00000000	0.00000000	0.00200393	0.00153444

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
EVERGREEN ARVIN HEALTHCARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568410769

OSHPD Facility Number:
206150060

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 30,052	$ 0	$ 30,052	(Sch 3)
005	.20-.39	Fringe Benefits	6200	7,310	0	7,310	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	170,339	0	170,339	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 207,701	$ 0	$ 207,701	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 70,057	$ 0	$ 70,057	(Sch 3)
010	.20-.39	Fringe Benefits	6300	17,042	0	17,042	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	16,194	0	16,194	(Sch 4)
010		Housekeeping - Total	6300	$ 103,293	$ 0	$ 103,293	
015		Depreciation: Buildings and Improvements	7110 - 7120	$	$ 0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	4,034	0	4,034	(Sch 5)
025		Depreciation: Equipment	7140	3,964	0	3,964	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	197,794	0	197,794	(Sch 5)
040		Property Taxes	7300	27,407	0	27,407	(Sch 5)
045		Property Insurance	7400	33,719	0	33,719	(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**		$ 577,912	$ 0	$ 577,912	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 34,552	$ 0	$ 34,552	(Sch 3)
060	.20-.39	Fringe Benefits	6400	8,405	0	8,405	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	11,408	0	11,408	(Sch 4)
060		Laundry and Linen - Total	6400	$ 54,365	$ 0	$ 54,365	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 150,841	$ 0	$ 150,841	(Sch 3)
065	.20-.39	Fringe Benefits	6500	36,693	0	36,693	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	184,971	0	184,971	(Sch 4)
065		Dietary - Total	6500	$ 372,505	$ 0	$ 372,505	
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	7,255	0	7,255	(Sch 4)
075		Patient Supplies - Total	8100	$ 7,255	$ 0	$ 7,255	
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 REVISED PROGRAM EXPENSES

Provider Name:
EVERGREEN ARVIN HEALTHCARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568410769

OSHPD Facility Number:
206150060

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
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	167,960	0	167,960	(Sch 4)
080		Physical Therapy - Total	8200	$ 167,960	$ 0	$ 167,960	
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	73,598	0	73,598	(Sch 4)
082		Occupational Therapy - Total	8250	$ 73,598	$ 0	$ 73,598	
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	26,739	0	26,739	(Sch 4)
083		Speech Pathology - Total	8280	$ 26,739	$ 0	$ 26,739	
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	87,637	0	87,637	(Sch 4)
085		Pharmacy - Total	8300	$ 87,637	$ 0	$ 87,637	
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	5,278	0	5,278	(Sch 4)
090		Laboratory - Total	8400	$ 5,278	$ 0	$ 5,278	
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	9,459	0	9,459	(Sch 4)
100		Other Ancillary Services - Total	8900	$ 9,459	$ 0	$ 9,459	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
EVERGREEN ARVIN HEALTHCARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568410769

OSHPD Facility Number:
206150060

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
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		$ 377,926	$ 0	$ 377,926	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,342,167	$ 0	$ 1,342,167	(Sch 2)
105	.20-.39	Fringe Benefits	6110	326,492	0	326,492	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	109,011	0	109,011	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 1,777,670	$ 0	$ 1,777,670	
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 REVISED PROGRAM EXPENSES

Provider Name:
EVERGREEN ARVIN HEALTHCARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568410769

OSHPD Facility Number:
206150060

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
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	3,936	0	3,936	(Sch 4)
140		Beauty and Barber - Total	8900	$ 3,936	$ 0	$ 3,936	
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**		$ 1,781,606	$ 0	$ 1,781,606	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 27,812	$ 0	$ 27,812	(Sch 2)
155	.20-.39	Fringe Benefits	6600	6,766	0	6,766	(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	$ 34,578	$ 0	$ 34,578	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
EVERGREEN ARVIN HEALTHCARE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Provider NPI:
1568410769

OSHPD Facility Number:
206150060

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS AUDITED	REVISIONS	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 46,728	$ 0	$ 46,728	(Sch 2)
160	.20-.39	Fringe Benefits	6700	11,367	0	11,367	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,252	0	3,252	(Sch 4)
160		Activities - Total	6700	$ 61,347	$ 0	$ 61,347	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 178,002	$ 0	$ 178,002	(Sch 6)
165	.20-.39	Fringe Benefits	6900	43,524	0	43,524	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	487,615	0	487,615	(Sch 6)
165		Administration - Total	6900	$ 709,141	$ 0	$ 709,141	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	$ 24,630	$ 0	$ 24,630	(Sch 3)
166	.20-.39	Fringe Benefits	6900	5,768	0	5,768	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	2,763	0	2,763	(Sch 4)
166		Medical Records - Total	6900	$ 33,161	$ 0	$ 33,161	
167		CDPH Licensing Fees	6900	$ 23,247	$ 0	$ 23,247	(Sch 6)
168		Professional Liability Insurance	6900	$ 155,028	$ 0	$ 155,028	(Sch 6)
169		Quality Assurance Fees	6900	$ 290,309	$ 0	$ 290,309	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 57,033	$ 0	$ 57,033	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,874	0	13,874	(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	$ 70,907	$ 0	$ 70,907	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 1,377,718	$ 0	$ 1,377,718	
200		**Total**		**$ 4,542,032**	**$ 0**	**$ 4,542,032**	

Provider Name: EVERGREEN ARVIN HEALTHCARE

Provider NPI: 1568410769

OSHPD Facility Number: 206150060

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
005	1	Plant Operations and Maintenance - Salaries and Wages	0								
005	2	Plant Operations and Maintenance - Fringe Benefits	0								
005	3	Plant Operations and Maintenance - Agency Staff	0								
005	4	Plant Operations and Maintenance - Other - Nonlabor	0								
010	1	Housekeeping - Salaries and Wages	0								
010	2	Housekeeping - Fringe Benefits	0								
010	3	Housekeeping - Agency Staff	0								
010	4	Housekeeping - Other - Nonlabor	0								
015	4	Depreciation: Buildings and Improvements	0								
020	4	Depreciation: Leasehold Improvements	0								
025	4	Depreciation: Equipment	0								
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	0								
045	4	Property Insurance	0								
050	4	Interest - Property, Plant, and Equipment	0								
055	4	Interest - Other	0								
060	1	Laundry and Linen - Salaries and Wages	0								
060	2	Laundry and Linen - Fringe Benefits	0								
060	3	Laundry and Linen - Agency Staff	0								
060	4	Laundry and Linen - Other - Nonlabor	0								
065	1	Dietary - Salaries and Wages	0								
065	2	Dietary - Fringe Benefits	0								
065	3	Dietary - Agency Staff	0								
065	4	Dietary - Other - Nonlabor	0								
070	4	Provision for Bad Debts	0								
075	1	Patient Supplies - Salaries and Wages	0								
075	2	Patient Supplies - Fringe Benefits	0								
075	3	Patient Supplies - Agency Staff	0								
075	4	Patient Supplies - Other - Nonlabor	0								
077	1	Specialized Support Surfaces - Salaries and Wages	0								
077	2	Specialized Support Surfaces - Fringe Benefits	0								
077	3	Specialized Support Surfaces - Agency Staff	0								
077	4	Specialized Support Surfaces - Other - Nonlabor	0								
080	1	Physical Therapy - Salaries and Wages	0								
080	2	Physical Therapy - Fringe Benefits	0								
080	3	Physical Therapy - Agency Staff	0								
080	4	Physical Therapy - Other - Nonlabor	0								
081	1	Respiratory Therapy - Salaries and Wages	0								
081	2	Respiratory Therapy - Fringe Benefits	0								
081	3	Respiratory Therapy - Agency Staff	0								
081	4	Respiratory Therapy - Other - Nonlabor	0								
082	1	Occupational Therapy - Salaries and Wages	0								
082	2	Occupational Therapy - Fringe Benefits	0								
082	3	Occupational Therapy - Agency Staff	0								
082	4	Occupational Therapy - Other - Nonlabor	0								
083	1	Speech Pathology - Salaries and Wages	0								
083	2	Speech Pathology - Fringe Benefits	0								
083	3	Speech Pathology - Agency Staff	0								

Provider Name: EVERGREEN ARVIN HEALTHCARE

Provider NPI: 1568410769

OSHPD Facility Number: 206150060

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
083	4	Speech Pathology - Other - Nonlabor	0								
085	1	Pharmacy - Salaries and Wages	0								
085	2	Pharmacy - Fringe Benefits	0								
085	3	Pharmacy - Agency Staff	0								
085	4	Pharmacy - Other - Nonlabor	0								
090	1	Laboratory - Salaries and Wages	0								
090	2	Laboratory - Fringe Benefits	0								
090	3	Laboratory - Agency Staff	0								
090	4	Laboratory - Other - Nonlabor	0								
095	1	Home Health Services - Salaries and Wages	0								
095	2	Home Health Services - Fringe Benefits	0								
095	3	Home Health Services - Agency Staff	0								
095	4	Home Health Services - Other - Nonlabor	0								
100	1	Other Ancillary Services - Salaries and Wages	0								
100	2	Other Ancillary Services - Fringe Benefits	0								
100	3	Other Ancillary Services - Agency Staff	0								
100	4	Other Ancillary Services - Other - Nonlabor	0								
101	1	Subacute Care Ancillary Services - Salaries and Wages	0								
101	2	Subacute Care Ancillary Services - Fringe Benefits	0								
101	3	Subacute Care Ancillary Services - Agency Staff	0								
101	4	Subacute Care Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatric Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatric Ancillary Services - Fringe Benefits	0								
102	3	Subacute Pediatric Ancillary Services - Agency Staff	0								
102	4	Subacute Pediatric Ancillary Services - Other - Nonlabor	0								
105	1	Skilled Nursing Care - Salaries and Wages	0								
105	2	Skilled Nursing Care - Fringe Benefits	0								
105	3	Skilled Nursing Care - Agency Staff	0								
105	4	Skilled Nursing Care - Other - Nonlabor	0								
110	1	Intermediate Care - Salaries and Wages	0								
110	2	Intermediate Care - Fringe Benefits	0								
110	3	Intermediate Care - Agency Staff	0								
110	4	Intermediate Care - Other - Nonlabor	0								
115	1	Mentally Disordered Care - Salaries and Wages	0								
115	2	Mentally Disordered Care - Fringe Benefits	0								
115	3	Mentally Disordered Care - Agency Staff	0								
115	4	Mentally Disordered Care - Other - Nonlabor	0								
120	1	Developmentally Disabled Care - Salaries and Wages	0								
120	2	Developmentally Disabled Care - Fringe Benefits	0								
120	3	Developmentally Disabled Care - Agency Staff	0								
120	4	Developmentally Disabled Care - Other - Nonlabor	0								
125	1	Subacute Care - Salaries and Wages	0								
125	2	Subacute Care - Fringe Benefits	0								
125	3	Subacute Care - Agency Staff	0								
125	4	Subacute Care - Other - Nonlabor	0								
126	1	Subacute Care - Pediatric - Salaries and Wages	0								
126	2	Subacute Care - Pediatric - Fringe Benefits	0								
126	3	Subacute Care - Pediatric - Agency Staff	0								
126	4	Subacute Care - Pediatric - Other - Nonlabor	0								

Provider Name: EVERGREEN ARVIN HEALTHCARE

Provider NPI: 1568410769

OSHPD Facility Number: 206150060

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
128	1	Transitional Inpatient Care - Salaries and Wages	0								
128	2	Transitional Inpatient Care - Fringe Benefits	0								
128	3	Transitional Inpatient Care - Agency Staff	0								
128	4	Transitional Inpatient Care - Other - Nonlabor	0								
130	1	Hospice Inpatient Care - Salaries and Wages	0								
130	2	Hospice Inpatient Care - Fringe Benefits	0								
130	3	Hospice Inpatient Care - Agency Staff	0								
130	4	Hospice Inpatient Care - Other - Nonlabor	0								
135	1	Other Routine Services - Salaries and Wages	0								
135	2	Other Routine Services - Fringe Benefits	0								
135	3	Other Routine Services - Agency Staff	0								
135	4	Other Routine Services - Other - Nonlabor	0								
139	1	Residential Care - Salaries and Wages	0								
139	2	Residential Care - Fringe Benefits	0								
139	3	Residential Care - Agency Staff	0								
139	4	Residential Care - Other - Nonlabor	0								
140	1	Beauty and Barber - Salaries and Wages	0								
140	2	Beauty and Barber - Fringe Benefits	0								
140	3	Beauty and Barber - Agency Staff	0								
140	4	Beauty and Barber - Other - Nonlabor	0								
145	1	Other Nonreimbursable - Salaries and Wages	0								
145	2	Other Nonreimbursable - Fringe Benefits	0								
145	3	Other Nonreimbursable - Agency Staff	0								
145	4	Other Nonreimbursable - Other - Nonlabor	0								
155	1	Social Services - Salaries and Wages	0								
155	2	Social Services - Fringe Benefits	0								
155	3	Social Services - Agency Staff	0								
155	4	Social Services - Other - Nonlabor	0								
160	1	Activities - Salaries and Wages	0								
160	2	Activities - Fringe Benefits	0								
160	3	Activities - Agency Staff	0								
160	4	Activities - Other - Nonlabor	0								
165	1	Administration - Salaries and Wages	0								
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	0								
166	1	Medical Records - Salaries and Wages	0								
166	2	Medical Records - Fringe Benefits	0								
166	3	Medical Records - Agency Staff	0								
166	4	Medical Records - Other - Nonlabor	0								
167	4	CDPH Licensing Fees	0								
168	4	Professional Liability Insurance	0								
169	4	Quality Assurance Fees	0								
170	1	Inservice Education - Nursing - Salaries and Wages	0								
170	2	Inservice Education - Nursing - Fringe Benefits	0								
170	3	Inservice Education - Nursing - Agency Staff	0								
170	4	Inservice Education - Nursing - Other - Nonlabor	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

Provider Name: EVERGREEN ARVIN HEALTHCARE

Provider NPI: 1568410769

OSHPD Facility Number: 206150060

Fiscal Period: JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

Line No.	Sub No.		TOTAL REV (Pages 1 & 2)	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV	AUDIT REV
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
200		Total	$0 (To Sch 8)	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Revisions
EVERGREEN ARVIN HEALTHCARE	JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1568410769	1

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Revision	As Audited	Increase (Decrease)	As Revised
1	Not Reported			1	14	N/A	Overpayments	$5,493	($4,531)	$962

APPEAL FINDING - ISSUE 1