REPORT
ON THE
RATE SETTING AUDIT

HELEN EVANS HOME
HACIENDA HEIGHTS, CALIFORNIA
PROVIDER NUMBER: LTC90007I
NATIONAL PROVIDER IDENTIFIER: 1821218306

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Janie Lee

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

DAVID MAXWELL-JOLLY
Director

ARNOLD SCHWARZENEGGER
Governor

Date: December 16, 2010

Grace K. Kano, Administrator
Helen Evans Home
15125 East Gale Avenue
Hacienda Heights, CA 91745

PROVIDER: HELEN EVANS HOME
PROVIDER NO. LTC90007I
FISCAL PERIOD ENDED DECEMBER 31, 2009

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, 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 and patient days 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 $1,180, which resulted from Medi-Cal over billings.

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 Rate Development Branch.

605 West Santa Ana Blvd., Building 28, Room 830, Santa Ana, CA 92701
(714) 558-4434 / (714) 558-4179 fax
Internet Address: www.dhcs.ca.gov

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
Office of Administrative Appeals and Hearings
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 95899-7413

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 95814-5005
(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—Santa Ana at (714) 558-4434.

(***Original signed by Margaret Varho***)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name:
HELEN EVANS HOME

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC90007I

NPI:
1821218306

OSHPD Facility No.:
206190283

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	$ 0	$ 0.00
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ N/A	$ 0	$ 0.00
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ N/A	$ 0	$ 0.00
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ N/A	$ 0	$ 0.00
5	Property Taxes (Sch. 5, Ln. 105)	$ N/A	$ 0	$ 0.00
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
7	Liability Insurance (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	$ N/A	$ 0	$ 0.00
11	Cost of Routine Service/Audited Total Costs	$	$ 0	$ 0.00
12	Total Patient Days (Adj)		0	
13	Cost Per Patient Day (Cost Divided by Days)	$ -	$ -	
14	Overpayments (Adj)	$	$ 0	
15	Medi-Cal Days (Adj)		0	
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Adj)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Adj)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Adj)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Adj)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$ 2,159,522	$ 2,036,989	
25	Total Patient Days (Adj)	14,417	14,417	
26	Cost Per Patient Day (Cost Divided by Days)	$ 149.79	$ 141.29	
27	Overpayments (Adj 10)	$ 0	$ (1,180)	
	SUBACUTE CARE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DPH Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Caregiver Training (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

SUMMARY OF AUDITED FACILITY COST PER PATIENT DAY

Provider Name: HELEN EVANS HOME

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC90007I

NPI: 1821218306

OSHPD Facility No.: 206190283

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
	SUBACUTE - PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	TRANSITIONAL INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Adj)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Adj)	$	$ 0	
	HOSPICE INPATIENT CARE			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Adj)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Adj)	$	$ 0	
	OTHER ROUTINE SERVICES			
56	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
57	Total Patient Days (Adj)		0	
58	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
59	Overpayments (Adj)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: HELEN EVANS HOME

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC90007I

NPI: 1821218306

OSHPD Facility No.: 206190283

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 (Salaries, Fringe Benefits, & Agency Labor)	$ 33,168	$ 33,168			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	22,475		$ 22,475		
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 Ancillary Services	0	0	0	0	
102	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105	Skilled Nursing Care	0	0	0	0	*
110	Intermediate Care	0	0	0	0	*
115	Mentally Disordered Care	0	0	0	0	*
120	Developmentally Disabled Care	1,124,019	33,168	22,475	1,179,662	*
125	Subacute Care	0	0	0	0	*
126	Subacute Care - Pediatrics	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	966	0	0	966	
145	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,180,628	$ 33,168	$ 22,475	$ 1,180,628	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
HELEN EVANS HOME	LTC90007I	1821218306	206190283	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 24,718	$ 24,718											
010	Housekeeping	47,410	-	$ 47,410										
060	Laundry and Linen	46,354	0	0	$ 46,354									
065	Dietary	73,169	0	0	0	$ 73,169								
155	Social Services	N/A	0	0	0	0	$ -							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	0	0	0	0	0	0		$ -	$ -			
166	Medical Records	0	0	0	0	0	0	0		0		$ -		
170	Inservice Education - Nursing	9,155	0	0	0	0	0	0	$ 9,155					
	ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	0	0	$ -	
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy		0	0	0	0	0	0	0	0	0	0	0	
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy		0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology		0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy		0	0	0	0	0	0	0	0	0	0	0	
090	Laboratory		0	0	0	0	0	0	0	0	0	0	0	
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	0	0	0	
101	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care		0	0	0	0	0	0	0	0	0	0	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		24,718	47,410	46,354	73,169	0	0	9,155	200,806	0	0	200,806	*
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics		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	0	0	0	0	0	0	0	0	0	0	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 200,806	$ 24,718	$ 47,410	$ 46,354	$ 73,169	$ -	$ -	$ 9,155	$ 200,806	$ -	$ -	$ 200,806	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
HELEN EVANS HOME	LTC90007I	1821218306	206190283	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	
	GENERAL SERVICES													
005	Plant Operations and Maintenance	$ 42,848	$ 42,848											
010	Housekeeping	24,543	0	$ 24,543										
060	Laundry and Linen	10,116	0	0	$ 10,116									
065	Dietary	92,018	0	0	0	$ 92,018								
155	Social Services	16	0	0	0	0	$ 16							
160	Activities	1,195	0	0	0	0	0	$ 1,195						
165	Administration	N/A	0	0	0	0	0	0		$ -	$ -			
166	Medical Records	2,646	0	0	0	0	0	0		2,646		$ 2,646		
170	Inservice Education - Nursing	0	0	0	0	0	0	0	$ -					
	ANCILLARY SERVICES													
075	Patient Supplies	0	0	0	0	0	0	0	0	0	0	0	$ -	
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0	
090	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0	
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
101	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105	Skilled Nursing Care	0	0	0	0	0	0	0	0	0	0	0	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		42,848	24,543	10,116	92,018	16	1,195	0	170,736	0	2,644	173,380	*
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics		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	0	0	0	0	0	0	0	0	2	2	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 173,382	$ 42,848	$ 24,543	$ 10,116	$ 92,018	$ 16	$ 1,195	$ -	$ 170,736	$ -	$ 2,646	$ 173,382	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: HELEN EVANS HOME

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC90007I

NPI: 1821218306

OSHPD Facility Number: 206190283

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)	$ 28,400	69%							
	Property Tax (line 40)	12,935	31%	$ 41,335						
005	Plant Operations and Maintenance			0	$ -					
010	Housekeeping			0	0	$ -				
060	Laundry and Linen			0	0	0	$ -			
065	Dietary			0	0	0	0	$ -		
155	Social Services			0	0	0	0	0	$ -	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			0	0	0	0	0	0	0
166	Medical Records			0	0	0	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			0	0	0	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	0	0	0	0	0	0
083	Speech Pathology			0	0	0	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 Ancillary Services			0	0	0	0	0	0	0
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			0	0	0	0	0	0	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			41,335	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatrics			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	0	0	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 41,335	100%	$ 41,335	$ -	$ -	$ -	$ -	$ -	$ -

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name: HELEN EVANS HOME

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC90007I

NPI: 1821218306

OSHPD Facility Number: 206190283

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 69% Of Total	Property Tax 31% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 28,400	69%								
	Property Tax (line 40)	12,935	31%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ -	$ -					
166	Medical Records				0		$ -				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	$ -	$ -	$ -	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	
080	Physical Therapy			0	0	0	0	0	0	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	0	0	0	0	0	
083	Speech Pathology			0	0	0	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 Ancillary Services			0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105	Skilled Nursing Care			0	0	0	0	0	0	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	41,335	0	0	41,335	28,400	12,935	*
125	Subacute Care			0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics			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	0	0	0	0	0	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 41,335	100%	$ -	$ 41,335	$ -	$ -	$ 41,335	$ 28,400	$ 12,935	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
HELEN EVANS HOME	LTC90007I	1821218306	206190283	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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. 69% of Total	DPH License Fees 9% of Total	Liability Insurance 2% of Total	Quality Assur. Fees 20% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 6,448													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	296,920													
	Total Costs Allocable as Administration	303,368	69%												
167	DPH Licensing Fees	40,152	9%												
168	Liability Insurance	8,128	2%												
169	Quality Assurance Fees	90,426	20%												
174	Caregiver Training	0	0%												
	Total	442,074	100%						$ 442,074						
	ANCILLARY SERVICES														
075	Patient Supplies			$ -	$ -	$ -	$ -	$ -	0	$ -	$ -	$ -	$ -	$ -	
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	
080	Physical Therapy			0	0	0	0	0	0	0	0	0	0	0	
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	
082	Occupational Therapy			0	0	0	0	0	0	0	0	0	0	0	
083	Speech Pathology			0	0	0	0	0	0	0	0	0	0	0	
085	Pharmacy			0	0	0	0	0	0	0	0	0	0	0	
090	Laboratory			0	0	0	0	0	0	0	0	0	0	0	
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	0	0	0	
101	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
102	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES														
105	Skilled Nursing Care			0	0	0	0	0	0	0	0	0	0	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			1,179,662	200,806	170,736	41,335	1,592,539	441,806	303,184	40,128	8,123	90,371	0	*
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0	*
126	Subacute Care - Pediatrics			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			966	0	0	0	966	268	184	24	5	55	0	
145	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	$ 442,074		$ 1,180,628	$ 200,806	$ 170,736	$ 41,335	$ 1,593,505	$ 442,074						
	Total Administrative Costs							$ 442,074		$ 303,368	$ 40,152	$ 8,128	$ 90,426	$ -	
	Unit Cost Multiplier							0.27742241							
	Accumulated Administration Costs (Sch 2 thru 5)				$ -	$ 2,646	$ -	$ 2,646							
	TOTAL FACILITY COSTS							$ 2,038,225							

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
HELEN EVANS HOME	LTC90007I	1821218306	206190283	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration										
166	Medical Records										
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies									0	0
077	Specialized Support Surfaces									0	0
080	Physical Therapy									0	0
081	Respiratory Therapy									0	0
082	Occupational Therapy									0	0
083	Speech Pathology									0	0
085	Pharmacy									0	0
090	Laboratory									0	0
095	Home Health Services									0	0
100	Other Ancillary Services									0	0
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care						0	0	0	0	0
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care	10,930	10,930	10,930	28,834	42,372	1,124,019	1,124,019	1,124,019	1,592,539	1,592,539
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						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									966	966
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	10,930	10,930	10,930	28,834	42,372	1,124,019	1,124,019	1,124,019	1,593,505	1,593,505
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 33,168	$ 22,475			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.029508398	0.019995214			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 24,718	$ 47,410	$ 46,354	$ 73,169	$ -	$ -	$ 9,155	$ -	$ -
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.26148216	4.33760293	1.60761601	1.72682432	0.00000000	0.00000000	0.00814488	0.00000000	0.00000000
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 42,848	$ 24,543	$ 10,116	$ 92,018	$ 16	$ 1,195	$ -	$ -	$ 2,646
	UNIT COST MULTIPLIER (INDIRECT OTHER)		3.92021958	2.24547118	0.35083582	2.17166997	0.00001424	0.00106315	0.00000000	0.00000000	0.00166049
	TOTAL CAPITAL COSTS - SCH. 5	$ 41,335	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	UNIT COST MULTIPLIER (CAPITAL COSTS)	3.78179323	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: HELEN EVANS HOME

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC90007I

NPI: 1821218306

OSHPD Facility Number: 206190283

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 20,464	$ 0	$ 20,464	(Sch 3)
005	.20-.39	Fringe Benefits	6200	4,254	0	4,254	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	42,848	0	42,848	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 67,566	$ 0	$ 67,566	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 37,413	$ 0	$ 37,413	(Sch 3)
010	.20-.39	Fringe Benefits	6300	9,997	0	9,997	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	24,543	0	24,543	(Sch 4)
010		Housekeeping - Total	6300	$ 71,953	$ 0	$ 71,953	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 9,688	0	$ 9,688	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	0	0	0	(Sch 5)
025		Depreciation: Equipment	7140	44,270	(38,651)	5,619	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	1,500	0	1,500	(Sch 5)
040		Property Taxes	7300	7,211	5,724	12,935	(Sch 5)
045		Property Insurance	7400	616	5,832	6,448	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	11,593	0	11,593	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 214,397	$ (27,095)	$ 187,302	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 35,936	$ 0	$ 35,936	(Sch 3)
060	.20-.39	Fringe Benefits	6400	10,418	0	10,418	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	10,116	0	10,116	(Sch 4)
060		Laundry and Linen - Total	6400	$ 56,470	$ 0	$ 56,470	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 56,633	$ 0	$ 56,633	(Sch 3)
065	.20-.39	Fringe Benefits	6500	16,536	0	16,536	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	92,018	0	92,018	(Sch 4)
065		Dietary - Total	6500	$ 165,187	$ 0	$ 165,187	
070		Provision for Bad Debts	7700	$ 0	0	$ 0	
		Ancillary Services (Note 1)					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	$ 0	$ 0	$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100	0	0	0	(Sch 2)
075	.79	Agency Staff	8100	0	0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	0	0	0	
075		Patient Supplies - Total	8100	$ 0	$ 0	$ 0	(Sch 2)
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	$ 0	$ 0	$ 0	N/A
077	.20-.39	Fringe Benefits	8150	0	0	0	N/A
077	.79	Agency Staff	8150	0	0	0	N/A
077	.40-.99	Other - Nonlabor	8150	0	0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: HELEN EVANS HOME

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC90007I

NPI: 1821218306

OSHPD Facility Number: 206190283

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	$ 0	$ 0	$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200	0	0	0	(Sch 2)
080	.79	Agency Staff	8200	0	0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	0	0	0	
080		Physical Therapy - Total	8200	$ 0	$ 0	$ 0	(Sch 2)
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	$ 0	$ 0	$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220	0	0	0	(Sch 2)
081	.79	Agency Staff	8220	0	0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220	0	0	0	
081		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	(Sch 2)
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	0	0	0	(Sch 2)
082	.20-.39	Fringe Benefits	8250	0	0	0	(Sch 2)
082	.79	Agency Staff	8250	0	0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250	0	0	0	
082		Occupational Therapy - Total	8250	$ 0	$ 0	$ 0	(Sch 2)
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	$ 0	$ 0	$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280	0	0	0	(Sch 2)
083	.79	Agency Staff	8280	0	0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280	0	0	0	
083		Speech Pathology - Total	8280	$ 0	$ 0	$ 0	(Sch 2)
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	$ 0	$ 0	$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300	0	0	0	(Sch 2)
085	.79	Agency Staff	8300	0	0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	0	0	0	
085		Pharmacy - Total	8300	$ 0	$ 0	$ 0	(Sch 2)
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	$ 0	$ 0	$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400	0	0	0	(Sch 2)
090	.79	Agency Staff	8400	0	0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	0	0	0	
090		Laboratory - Total	8400	$ 0	$ 0	$ 0	(Sch 2)
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	$ 0	$ 0	$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800	0	0	0	(Sch 2)
095	.79	Agency Staff	8800	0	0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800	0	0	0	
095		Home Health Services - Total	8800	$ 0	$ 0	$ 0	(Sch 2)
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900	0	0	0	(Sch 2)
100	.79	Agency Staff	8900	0	0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	0	0	0	
100		Other Ancillary Services - Total	8900	$ 0	$ 0	$ 0	(Sch 2)

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: HELEN EVANS HOME

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC90007I

NPI: 1821218306

OSHPD Facility Number: 206190283

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
101		Subacute Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
101	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
101		Subacute Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102		Subacute Pediatrics Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900	0	0	0	(Sch 2)
102	.79	Agency Staff	8100-8900	0	0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900	0	0	0	
102		Subacute Pediatrics Ancillary Services - Total	8100-8900	$ 0	$ 0	$ 0	(Sch 2)
104		Subtotal 075 - 102		$ 0	$ 0	$ 0	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 0	$ 0	$ 0	(Sch 2)
105	.20-.39	Fringe Benefits	6110	0	0	0	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	0	0	0	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 0	$ 0	$ 0	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	$ 0	$ 0	$ 0	
110	.20-.39	Fringe Benefits	6120	0	0	0	
110	.49	Agency Staff	6120	0	0	0	
110	.40-.99	Other - Nonlabor	6120	0	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	$ 0	
115	.20-.39	Fringe Benefits	6130	0	0	0	
115	.49	Agency Staff	6130	0	0	0	
115	.40-.99	Other - Nonlabor	6130	0	0	0	
115		Mentally Disordered Care- Total	6130	$ 0	$ 0	$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	$ 803,328	$ 0	$ 803,328	
120	.20-.39	Fringe Benefits	6140	200,472	0	200,472	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	120,219	0	120,219	
120		Developmentally Disabled Care- Total	6140	$ 1,124,019	$ 0	$ 1,124,019	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	$ 0	$ 0	$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150	0	0	0	(Sch 2)
125	.49	Agency Staff	6150	0	0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150	0	0	0	(Sch 4)
125		Subacute Care - Total	6150	$ 0	$ 0	$ 0	
126		Subacute Care - Pediatrics					
126	.01-.19	Salaries and Wages	6160	$ 0	$ 0	$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160	0	0	0	(Sch 2)
126	.49	Agency Staff	6160	0	0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160	0	0	0	
126		Subacute Care - Pediatrics - Total	6160	$ 0	$ 0	$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: HELEN EVANS HOME

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC90007I

NPI: 1821218306

OSHPD Facility Number: 206190283

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
128		Transitional Inpatient Care					
128	.01-.19	Salaries and Wages	6170	$ 0	$ 0	$ 0	
128	.20-.39	Fringe Benefits	6170	0	0	0	
128	.49	Agency Staff	6170	0	0	0	
128	.40-.99	Other - Nonlabor	6170	0	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	$ 0	
130	.20-.39	Fringe Benefits	6180	0	0	0	
130	.49	Agency Staff	6180	0	0	0	
130	.40-.99	Other - Nonlabor	6180	0	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	$ 0	
135	.20-.39	Fringe Benefits	6190	0	0	0	
135	.49	Agency Staff	6190	0	0	0	
135	.40-.99	Other - Nonlabor	6190	0	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	$ 0	
139	.20-.39	Fringe Benefits	9100	0	0	0	
139	.49	Agency Staff	9100	0	0	0	
139	.40-.99	Other - Nonlabor	9100	0	0	0	
139		Residential Care - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
140		Beauty and Barber					
140	.01-.19	Salaries and Wages	8900	$ 0	$ 0	$ 0	
140	.20-.39	Fringe Benefits	8900	0	0	0	
140	.49	Agency Staff	8900	0	0	0	
140	.40-.99	Other - Nonlabor	8900	966	0	966	
140		Beauty and Barber - Total	8900	$ 966	$ 0	$ 966	(Sch 2)
145		Other Nonreimbursable					
145	.01-.19	Salaries and Wages	9100	$ 0	$ 0	$ 0	
145	.20-.39	Fringe Benefits	9100	0	0	0	
145	.49	Agency Staff	9100	0	0	0	
145	.40-.99	Other - Nonlabor	9100	0	0	0	
145		Other Nonreimbursable - Total	9100	$ 0	$ 0	$ 0	(Sch 2)
146		**Subtotal 105 - 145**		$ 1,124,985	$ 0	$ 1,124,985	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 26,090	$ 0	$ 26,090	(Sch 2)
155	.20-.39	Fringe Benefits	6600	7,078	0	7,078	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	16	0	16	(Sch 4)
155		Social Services - Total	6600	$ 33,184	$ 0	$ 33,184	

STATE OF CALIFORNIA

SCHEDULE 8

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HELEN EVANS HOME

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC90007I

NPI:
1821218306

OSHPD Facility Number:
206190283

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS ADJUSTED 8A-1	AUDIT ADJUSTMENTS 8A-2	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 17,993	$ 0	$ 17,993	(Sch 2)
160	.20-.39	Fringe Benefits	6700	4,482	0	4,482	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	1,195	0	1,195	(Sch 4)
160		Activities - Total	6700	$ 23,670	$ 0	$ 23,670	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 241,990	$ (76,966)	$ 165,024	(Sch 6)
165	.20-.39	Fringe Benefits	6900	50,092	0	50,092	(Sch 6)
165	.49	Agency Staff	6900	0	0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	100,323	(18,519)	81,804	(Sch 6)
165		Administration - Total	6900	$ 392,405	$ (95,485)	$ 296,920	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	0	0	0	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	2,646	0	2,646	(Sch 4)
166		Medical Records - Total	6900	$ 2,646	$ 0	$ 2,646	
167		DPH Licensing Fees	6900	$ 40,152	$ 0	$ 40,152	(Sch 6)
168		Liability Insurance	6900	$ 8,128	$ 0	$ 8,128	(Sch 6)
169		Quality Assurance Fees	6900	$ 90,426	$ 0	$ 90,426	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 7,161	$ 0	$ 7,161	(Sch 3)
170	.20-.39	Fringe Benefits	6800	1,994	0	1,994	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	0	0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 9,155	$ 0	$ 9,155	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	$ 0	$ 0	$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900	0	0	0	(Sch 6)
174	.49	Agency Staff	6900	0	0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900	0	0	0	(Sch 6)
174		Caregiver Training - Total	6900	$ 0	$ 0	$ 0	
		Subtotal 155 - 174		$ 599,766	$ (95,485)	$ 504,281	
200		**Total**		**$ 2,160,805**	**$ (122,580)**	**$ 2,038,225**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

Line No.	SUPPLEMENTAL EXPENSE INFORMATION		AUDIT ADJUSTMENTS 8A-2
180	Liability Insurance - Deductible		$ -
190	Legal Fees / Consultant Fees - For Exclusion from Administration		$ -

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: HELEN EVANS HOME

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC90007I

NPI: 1821218306

OSHPD Facility Number: 206190283

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 20,464	$	$ 20,464
005	2	Fringe Benefits		4,254		4,254
005	3	Agency Staff		0		0
005	4	Other - Nonlabor		42,848		42,848
005	5	Plant Operations and Maintenance - Total		$ 67,566	$ 0	$ 67,566
010		Housekeeping				
010	1	Salaries and Wages		$ 37,413	$	$ 37,413
010	2	Fringe Benefits		9,997		9,997
010	3	Agency Staff				0
010	4	Other - Nonlabor		24,543		24,543
010	5	Housekeeping - Total		$ 71,953	$ 0	$ 71,953
015	4	Depreciation: Buildings and Improvements		$ 9,688	$	$ 9,688
020	4	Depreciation: Leasehold Improvements				0
025	4	Depreciation: Equipment		44,270		44,270
030	4	Depreciation and Amortization - Other				0
035	4	Leases and Rentals		1,500		1,500
040	4	Property Taxes		7,211		7,211
045	4	Property Insurance		616		616
050	4	Interest-Property, Plant, and Equipment		11,593		11,593
055	4	Interest-Other				0
		Subtotal 005 - 055		214,397	0	214,397
060		Laundry and Linen				
060	1	Salaries and Wages		$ 35,936	$	$ 35,936
060	2	Fringe Benefits		10,418		10,418
060	3	Agency Staff				0
060	4	Other - Nonlabor		10,116		10,116
060	5	Laundry and Linen - Total		$ 56,470	$ 0	$ 56,470
065		Dietary				
065	1	Salaries and Wages		$ 56,633	$	$ 56,633
065	2	Fringe Benefits		16,536		16,536
065	3	Agency Staff				0
065	4	Other - Nonlabor		92,018		92,018
065	5	Dietary - Total		$ 165,187	$ 0	$ 165,187
070	4	Provision for Bad Debts		$	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$	$	$ 0
075	2	Fringe Benefits				0
075	3	Agency Staff				0
075	4	Other - Nonlabor				0
075	5	Patient Supplies - Total		$ 0	$ 0	$ 0
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$	$	$ 0
077	2	Fringe Benefits				0
077	3	Agency Staff				0
077	4	Other - Nonlabor				0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: HELEN EVANS HOME

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC90007I

NPI: 1821218306

OSHPD Facility Number: 206190283

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
080		Physical Therapy				
080	1	Salaries and Wages		$	$	$ 0
080	2	Fringe Benefits				0
080	3	Agency Staff				0
080	4	Other - Nonlabor				0
080	5	Physical Therapy - Total		$ 0	$ 0	$ 0
081		Respiratory Therapy				
081	1	Salaries and Wages		$	$	$ 0
081	2	Fringe Benefits				0
081	3	Agency Staff				0
081	4	Other - Nonlabor				0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$	$	$ 0
082	2	Fringe Benefits				0
082	3	Agency Staff				0
082	4	Other - Nonlabor				0
082	5	Occupational Therapy - Total		$ 0	$ 0	$ 0
083		Speech Pathology				
083	1	Salaries and Wages		$	$	$ 0
083	2	Fringe Benefits				0
083	3	Agency Staff				0
083	4	Other - Nonlabor				0
083	5	Speech Pathology - Total		$ 0	$ 0	$ 0
085		Pharmacy				
085	1	Salaries and Wages		$	$	$ 0
085	2	Fringe Benefits				0
085	3	Agency Staff				0
085	4	Other - Nonlabor				0
085	5	Pharmacy - Total		$ 0	$ 0	$ 0
090		Laboratory				
090	1	Salaries and Wages		$	$	$ 0
090	2	Fringe Benefits				0
090	3	Agency Staff				0
090	4	Other - Nonlabor				0
090	5	Laboratory - Total		$ 0	$ 0	$ 0
095		Home Health Services				
095	1	Salaries and Wages		$	$	$ 0
095	2	Fringe Benefits				0
095	3	Agency Staff				0
095	4	Other - Nonlabor				0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$	$	$ 0
100	2	Fringe Benefits				0
100	3	Agency Staff				0
100	4	Other - Nonlabor				0
100	5	Other Ancillary Services - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: HELEN EVANS HOME

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC90007I

NPI: 1821218306

OSHPD Facility Number: 206190283

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$	$	$ 0
101	2	Fringe Benefits				0
101	3	Agency Staff				0
101	4	Other - Nonlabor				0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$	$	$ 0
102	2	Fringe Benefits				0
102	3	Agency Staff				0
102	4	Other - Nonlabor				0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 0	$ 0	$ 0
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$	$	$ 0
105	2	Fringe Benefits				0
105	3	Agency Staff				0
105	4	Other - Nonlabor				0
105	5	Skilled Nursing Care - Total		$ 0	$ 0	$ 0
110		Intermediate Care				
110	1	Salaries and Wages		$	$	$ 0
110	2	Fringe Benefits				0
110	3	Agency Staff				0
110	4	Other - Nonlabor				0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$	$	$ 0
115	2	Fringe Benefits				0
115	3	Agency Staff				0
115	4	Other - Nonlabor				0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$ 803,328	$	$ 803,328
120	2	Fringe Benefits		200,472		200,472
120	3	Agency Staff				0
120	4	Other - Nonlabor		120,219		120,219
120	5	Developmentally Disabled - Total		$ 1,124,019	$ 0	$ 1,124,019
125		Subacute Care				
125	1	Salaries and Wages		$	$	$ 0
125	2	Fringe Benefits				0
125	3	Agency Staff				0
125	4	Other - Nonlabor				0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$	$	$ 0
126	2	Fringe Benefits				0
126	3	Agency Staff				0
126	4	Other - Nonlabor				0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name: HELEN EVANS HOME

Fiscal Period: JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number: LTC90007I

NPI: 1821218306

OSHPD Facility Number: 206190283

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$	$	$ 0
128	2	Fringe Benefits				0
128	3	Agency Staff				0
128	4	Other - Nonlabor				0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$	$	$ 0
130	2	Fringe Benefits				0
130	3	Agency Staff				0
130	4	Other - Nonlabor				0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$	$	$ 0
135	2	Fringe Benefits				0
135	3	Agency Staff				0
135	4	Other - Nonlabor				0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$	$	$ 0
139	2	Fringe Benefits				0
139	3	Agency Staff				0
139	4	Other - Nonlabor				0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$	$	$ 0
140	2	Fringe Benefits				0
140	3	Agency Staff				0
140	4	Other - Nonlabor		966		966
140	5	Beauty and Barber - Total		$ 966	$ 0	$ 966
145		Other Nonreimbursable				
145	1	Salaries and Wages		$	$	$ 0
145	2	Fringe Benefits				0
145	3	Agency Staff				0
145	4	Other - Nonlabor				0
145	5	Other Nonreimbursable - Total		$ 0	$ 0	$ 0
146		**Subtotal 105 - 145**		$ 1,124,985	$ 0	$ 1,124,985
155		Social Services				
155	1	Salaries and Wages		$ 26,090	$	$ 26,090
155	2	Fringe Benefits		7,078		7,078
155	3	Agency Staff				0
155	4	Other - Nonlabor		16		16
155	5	Social Services - Total		$ 33,184	$ 0	$ 33,184
160		Activities				
160	1	Salaries and Wages		$ 17,993	$	$ 17,993
160	2	Fringe Benefits		4,482		4,482
160	3	Agency Staff				0
160	4	Other - Nonlabor		1,195		1,195
160	5	Activities - Total		$ 23,670	$ 0	$ 23,670

STATE OF CALIFORNIA

SCHEDULE 8A-1

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
HELEN EVANS HOME

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC90007I

NPI:
1821218306

OSHPD Facility Number:
206190283

Line No.	Sub No.	ACCOUNT TITLE	ADJ NO.	AS REPORTED	MEMO ADJUSTMENT	AS ADJUSTED
165		Administration				
165	1	Salaries and Wages		$ 241,990	$	$ 241,990
165	2	Fringe Benefits		50,092		50,092
165	3	Agency Staff		0		0
165	4	Other - Nonlabor		100,323		100,323
165	5	Administration - Total		$ 392,405	$ 0	$ 392,405
166		Medical Records				
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		2,646		2,646
166	5	Medical Records - Total		$ 2,646	$ 0	$ 2,646
167	4	DPH Licensing Fees ***		$ 40,152	$	$ 40,152
168	4	Liability Insurance ***		$ 8,128	$	$ 8,128
169	4	Quality Assurance Fees ***		$ 90,426	$	$ 90,426
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 7,161	$	$ 7,161
170	2	Fringe Benefits		1,994		1,994
170	3	Agency Staff				0
170	4	Other - Nonlabor				0
170	5	Inservice Education - Nursing - Total		$ 9,155	$ 0	$ 9,155
174		Caregiver Training ***				
174	1	Salaries and Wages		$	$	$ 0
174	2	Fringe Benefits				0
174	3	Agency Staff				0
174	4	Other - Nonlabor				0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 599,766	$ 0	$ 599,766
200		**Total**		**$ 2,160,805**	**$ $ -**	**$ 2,160,805**

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

* Amounts reclassified from ancillary service type accounts (lines 75 through 100)

** Complete with Direct Residential Care Costs

*** Amounts reclassified from Administration (line 165)

**** Totals in column 5 must match page 10.1, column 14, for each respective cost center (except reclasses)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
HELEN EVANS HOME	LTC90007I	1821218306	206190283	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	Legal / Consulting Fees	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
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	(38,651)			(38,651)					
030	4	Depreciation and Amortization - Other	0								
035	4	Leases and Rentals	0								
040	4	Property Taxes	5,724				5,724				
045	4	Property Insurance	5,832		6,827			(995)			
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:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
HELEN EVANS HOME	LTC90007I	1821218306	206190283	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	Legal / Consulting Fees	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
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 Ancillary Services - Salaries and Wages	0								
101	2	Subacute Ancillary Services - Fringe Benefits	0								
101	3	Subacute Ancillary Services - Agency Staff	0								
101	4	Subacute Ancillary Services - Other - Nonlabor	0								
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages	0								
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits	0								
102	3	Subacute Pediatrics Ancillary - Services Agency Staff	0								
102	4	Subacute Pediatrics 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 - Salaries and Wages	0								
115	2	Mentally Disordered - Fringe Benefits	0								
115	3	Mentally Disordered - Agency Staff	0								
115	4	Mentally Disordered - Other - Nonlabor	0								
120	1	Developmentally Disabled - Salaries and Wages	0								
120	2	Developmentally Disabled - Fringe Benefits	0								
120	3	Developmentally Disabled - Agency Staff	0								
120	4	Developmentally Disabled - 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 - Pediatrics - Salaries and Wages	0								
126	2	Subacute Care - Pediatrics - Fringe Benefits	0								
126	3	Subacute Care - Pediatrics - Agency Staff	0								
126	4	Subacute Care - Pediatrics - Other - Nonlabor	0								

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
HELEN EVANS HOME	LTC90007I	1821218306	206190283	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	Legal / Consulting Fees	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
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	(76,966)						(76,966)		
165	2	Administration - Fringe Benefits	0								
165	3	Administration - Agency Staff	0								
165	4	Administration - Other - Nonlabor	(18,519)		(6,827)					(4,900)	(4,025)
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	DPH Licensing Fees	0								
168	4	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 - Medical Records - Salaries and Wages	0								
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits	0								
174	1	Caregiver Training - Salaries and Wages	0								
174	2	Caregiver Training - Fringe Benefits	0								

RECLASSIFICATIONS AND/OR ADJUSTMENTS TO REPORTED COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
HELEN EVANS HOME	LTC90007I	1821218306	206190283	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL ADJ (Pages 1 & 2)	Legal / Consulting Fees	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7
174	3	Caregiver Training - Agency Staff	0								
174	4	Caregiver Training - Other - Nonlabor	0								
180	4	Professional Liability - Deductible	0								
			0								
			0								
			0								
			0								
			0								
			0								
			0								
200		Total	($122,580)	0	0	(38,651)	5,724	(995)	(76,966)	(4,900)	(4,025)
			(To Sch 8)								

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
HELEN EVANS HOME	LTC90007I	1821218306	206190283	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
005	1	Plant Operations and Maintenance - Salaries and Wages									
005	2	Plant Operations and Maintenance - Fringe Benefits									
005	3	Plant Operations and Maintenance - Agency Staff									
005	4	Plant Operations and Maintenance - Other - Nonlabor									
010	1	Housekeeping - Salaries and Wages									
010	2	Housekeeping - Fringe Benefits									
010	3	Housekeeping - Agency Staff									
010	4	Housekeeping - Other - Nonlabor									
015	4	Depreciation: Buildings and Improvements									
020	4	Depreciation: Leasehold Improvements									
025	4	Depreciation: Equipment									
030	4	Depreciation and Amortization - Other									
035	4	Leases and Rentals									
040	4	Property Taxes									
045	4	Property Insurance									
050	4	Interest-Property, Plant, and Equipment									
055	4	Interest-Other									
060	1	Laundry and Linen - Salaries and Wages									
060	2	Laundry and Linen - Fringe Benefits									
060	3	Laundry and Linen - Agency Staff									
060	4	Laundry and Linen - Other - Nonlabor									
065	1	Dietary - Salaries and Wages									
065	2	Dietary - Fringe Benefits									
065	3	Dietary - Agency Staff									
065	4	Dietary - Other - Nonlabor									
070	4	Provision for Bad Debts									
075	1	Patient Supplies - Salaries and Wages									
075	2	Patient Supplies - Fringe Benefits									
075	3	Patient Supplies - Agency Staff									
075	4	Patient Supplies - Other - Nonlabor									
077	1	Specialized Support Surfaces - Salaries and Wages									
077	2	Specialized Support Surfaces - Fringe Benefits									
077	3	Specialized Support Surfaces - Agency Staff									
077	4	Specialized Support Surfaces - Other - Nonlabor									
080	1	Physical Therapy - Salaries and Wages									
080	2	Physical Therapy - Fringe Benefits									
080	3	Physical Therapy - Agency Staff									
080	4	Physical Therapy - Other - Nonlabor									
081	1	Respiratory Therapy - Salaries and Wages									
081	2	Respiratory Therapy - Fringe Benefits									
081	3	Respiratory Therapy - Agency Staff									
081	4	Respiratory Therapy - Other - Nonlabor									
082	1	Occupational Therapy - Salaries and Wages									
082	2	Occupational Therapy - Fringe Benefits									
082	3	Occupational Therapy - Agency Staff									
082	4	Occupational Therapy - Other - Nonlabor									
083	1	Speech Pathology - Salaries and Wages									
083	2	Speech Pathology - Fringe Benefits									
083	3	Speech Pathology - Agency Staff									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
HELEN EVANS HOME	LTC90007I	1821218306	206190283	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
083	4	Speech Pathology - Other - Nonlabor									
085	1	Pharmacy - Salaries and Wages									
085	2	Pharmacy - Fringe Benefits									
085	3	Pharmacy - Agency Staff									
085	4	Pharmacy - Other - Nonlabor									
090	1	Laboratory - Salaries and Wages									
090	2	Laboratory - Fringe Benefits									
090	3	Laboratory - Agency Staff									
090	4	Laboratory - Other - Nonlabor									
095	1	Home Health Services - Salaries and Wages									
095	2	Home Health Services - Fringe Benefits									
095	3	Home Health Services - Agency Staff									
095	4	Home Health Services - Other - Nonlabor									
100	1	Other Ancillary Services - Salaries and Wages									
100	2	Other Ancillary Services - Fringe Benefits									
100	3	Other Ancillary Services - Agency Staff									
100	4	Other Ancillary Services - Other - Nonlabor									
101	1	Subacute Ancillary Services - Salaries and Wages									
101	2	Subacute Ancillary Services - Fringe Benefits									
101	3	Subacute Ancillary Services - Agency Staff									
101	4	Subacute Ancillary Services - Other - Nonlabor									
102	1	Subacute Pediatrics Ancillary Services - Salaries and Wages									
102	2	Subacute Pediatrics Ancillary - Services Fringe Benefits									
102	3	Subacute Pediatrics Ancillary - Services Agency Staff									
102	4	Subacute Pediatrics Ancillary Services - Other - Nonlabor									
105	1	Skilled Nursing Care - Salaries and Wages									
105	2	Skilled Nursing Care - Fringe Benefits									
105	3	Skilled Nursing Care - Agency Staff									
105	4	Skilled Nursing Care - Other - Nonlabor									
110	1	Intermediate Care - Salaries and Wages									
110	2	Intermediate Care - Fringe Benefits									
110	3	Intermediate Care Agency Staff									
110	4	Intermediate Care - Other - Nonlabor									
115	1	Mentally Disordered - Salaries and Wages									
115	2	Mentally Disordered - Fringe Benefits									
115	3	Mentally Disordered - Agency Staff									
115	4	Mentally Disordered - Other - Nonlabor									
120	1	Developmentally Disabled - Salaries and Wages									
120	2	Developmentally Disabled - Fringe Benefits									
120	3	Developmentally Disabled - Agency Staff									
120	4	Developmentally Disabled - Other - Nonlabor									
125	1	Subacute Care - Salaries and Wages									
125	2	Subacute Care - Fringe Benefits									
125	3	Subacute Care - Agency Staff									
125	4	Subacute Care - Other - Nonlabor									
126	1	Subacute Care - Pediatrics - Salaries and Wages									
126	2	Subacute Care - Pediatrics - Fringe Benefits									
126	3	Subacute Care - Pediatrics - Agency Staff									
126	4	Subacute Care - Pediatrics - Other - Nonlabor									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
HELEN EVANS HOME	LTC90007I	1821218306	206190283	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
128	1	Transitional Inpatient Care Salaries and Wages									
128	2	Transitional Inpatient Care Fringe Benefits									
128	3	Transitional Inpatient Care Agency Staff									
128	4	Transitional Inpatient Care - Other - Nonlabor									
130	1	Hospice Inpatient Care - Salaries and Wages									
130	2	Hospice Inpatient Care - Fringe Benefits									
130	3	Hospice Inpatient Care -Agency Staff									
130	4	Hospice Inpatient Care - Other - Nonlabor									
135	1	Other Routine Services - Salaries and Wages									
135	2	Other Routine Services - Fringe Benefits									
135	3	Other Routine Services - Agency Staff									
135	4	Other Routine Services - Other - Nonlabor									
139	1	Residential Care - Salaries and Wages									
139	2	Residential Care - Fringe Benefits									
139	3	Residential Care - Agency Staff									
139	4	Residential Care - Other - Nonlabor									
140	1	Beauty and Barber Salaries and Wages									
140	2	Beauty and Barber Fringe Benefits									
140	3	Beauty and Barber Agency Staff									
140	4	Beauty and Barber - Other - Nonlabor									
145	1	Other Nonreimbursable - Salaries and Wages									
145	2	Other Nonreimbursable - Fringe Benefits									
145	3	Other Nonreimbursable - Agency Staff									
145	4	Other Nonreimbursable - Other - Nonlabor									
155	1	Social Services - Salaries and Wages									
155	2	Social Services - Fringe Benefits									
155	3	Social Services - Agency Staff									
155	4	Social Services - Other - Nonlabor									
160	1	Activities - Salaries and Wages									
160	2	Activities - Fringe Benefits									
160	3	Activities - Agency Staff									
160	4	Activities - Other - Nonlabor									
165	1	Administration - Salaries and Wages									
165	2	Administration - Fringe Benefits									
165	3	Administration - Agency Staff									
165	4	Administration - Other - Nonlabor	(492)	(2,275)							
166	1	Medical Records - Salaries and Wages									
166	2	Medical Records - Fringe Benefits									
166	3	Medical Records - Agency Staff									
166	4	Medical Records - Other - Nonlabor									
167	4	DPH Licensing Fees									
168	4	Liability Insurance									
169	4	Quality Assurance Fees									
170	1	Inservice Education - Nursing - Salaries and Wages									
170	2	Inservice Education - Nursing - Fringe Benefits									
170	3	Inservice Education - Nursing - Medical Records - Salaries and Wages									
170	4	Inservice Education - Nursing - Medical Records - Fringe Benefits									
174	1	Caregiver Training - Salaries and Wages									
174	2	Caregiver Training - Fringe Benefits									

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
HELEN EVANS HOME	LTC90007I	1821218306	206190283	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
180	4	Professional Liability - Deductible									
200		Total	(492)	(2,275)	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider Number	Adjustments
HELEN EVANS HOME	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC90007I	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							RECLASSIFICATION OF REPORTED COSTS			
1	10.5	45	4	8A-2	45.00	4	Property Insurance	$616	$6,827	$7,443 *
	10.5	165	4	8A-2	165.00	4	Administration - Other - Nonlabo	100,323	(6,827)	93,496 *
							To reclassify property insurance expense to the proper cost cente			
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 230			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
HELEN EVANS HOME	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC90007I	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
2	10.5	25	4	8A-2	25.00	4	Depreciation - Equipment To eliminate depreciation expense for a bus due to insufficie documentation. 42 CFR 413.20, 413.24 and 413.134 CMS Pub. 15-1, Sections 102, 2300 and 2304	$44,270	($38,651)	$5,619
3	10.5	40	4	8A-2	40.00	4	Property Tax To reflect the proper accrual of real property taxes applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1	$7,211	$5,724	$12,935
4	10.5	45	4	8A-2	45.00	4	Property Insurance * To reflect the proper accrual of property insurance expense and to eliminate the portion of the insurance premium allocated to another facility. 42 CFR 413.20 and 413.24	$7,443	($995)	$6,448
5	10.5	165	1	8A-2	165.00	1	Administration - Salaries and Wages To eliminate unreasonable administrator compensatio based on the statewide guidelines. 42 CFR 413.102 CMS Pub. 15-1, Sections 901, 902.3, 904 and 1005	$241,990	($76,966)	$165,024

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
HELEN EVANS HOME	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC90007I	10

Report References										
Cost Report				Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
6	10.5	165	4	8A-2	165.00	4	Administration - Other - Nonlabor *	$93,496	($4,900)	$88,596 *
							To eliminate legal fees paid to shareholders of the facility for attending shareholders' board meetings. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 1000, 2150, 2102.1 and 2304			
7	10.5	165	4	8A-2	165.00	4	Administration - Other - Nonlabor *	$88,596	($4,025)	$84,571 *
							To eliminate legal fees related to company reorganization. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2134.10 and 2304			
8	10.5	165	4	8A-2	165.00	4	Administration - Other - Nonlabor *	$84,571	($492)	$84,079 *
							To eliminate the December 2009 payment to Farmers Insurance due to insufficient documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
9	10.5	165	4	8A-2	165.00	4	Administration - Other - Nonlabor *	$84,079	($2,275)	$81,804
							To eliminate women's conference seminar expense due to insufficier documentation 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105.8, 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
HELEN EVANS HOME	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC90007I	10

Report References										
	Cost Report			Audit Report						
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
10	N/A			1	27.00		Medi-Cal Credit Balance To recover outstanding Medi-Cal credit balances. CMS Pub. 15-1, Section 2205.1 CCR, Title 22, Sections 50761, 51458.1, and 51476	$0	$1,180	$1,180