APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

EVERGREEN BAKERSFIELD POST ACUTE CARE
BAKERSFIELD, CALIFORNIA
PROVIDER NUMBER: LTC55260I / NPI 1255389318

FISCAL PERIOD ENDED
DECEMBER 31, 2009

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

Section Chief: Steven Gary
Audit Supervisor: Kelly Ostrom
Auditor: Kristin Bone

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

January 9, 2012

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

In the Matter of:

PROVIDER: EVERGREEN BAKERSFIELD POST ACUTE CARE
PROVIDER NO. LTC55260I / NPI 1255389318
FISCAL PERIOD ENDED DECEMBER 31, 2009
CASE NO. NF12-1209-331A-PW

Enclosed is the final cost per day in accordance with Office of Administrative Appeal's Report of Findings dated November 14, 2011, the cost per patient day in the above matter has been revised as follows:

SUMMARY OF REVISIONS

SKILLED NURSING FACILITY		
Audited Cost Per Day	$	152.32
Revision		.31
Revised Cost Per Day	$	152.63

Enclosed are the revised schedules of audited costs per day. If you have any questions in regard to this revision, please contact Kristin Bone of my staff at (916) 319-8408.

Original Signed By

Steven Gary, Chief
Audits Section-Sacramento
Financial Audits Branch

Enclosure

cc: Audit Review and Analysis Section
Department of Health Care Services
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STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number:
LTC55260I

NPI:
1255389318

OSHPD Facility No.:
206154007

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)	$ 2,224,050	$ 2,224,050	$ 67.91
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 607,377	$ 607,377	$ 18.55
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 586,644	$ 586,644	$ 17.91
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 548,575	$ 548,575	$ 16.75
5	Property Taxes (Sch. 5, Ln. 105)	$ 43,610	$ 43,610	$ 1.33
6	DPH Licensing Fees (Sch. 6, Ln. 105)	$ 22,313	$ 22,313	$ 0.68
7	Liability Insurance (Sch. 6, Ln. 105)	$ 155,104	$ 155,104	$ 4.74
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 255,813	$ 255,813	$ 7.81
10	Cost of Administration (Sch. 6, Ln. 105)	$ 544,662	$ 554,762	$ 16.94
11	Cost of Routine Service/Revised Total Costs	$ 4,988,149	$ 4,998,248	$ 152.63
12	Total Patient Days (Rev)	32,748	32,748	
13	Cost Per Patient Day (Cost Divided by Days)	$ 152.32	$ 152.63	
14	Overpayments (Rev)	$ 1,030	$ 1,030	
15				
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Rev)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED CARE			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Rev)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Rev)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Rev)	$	$ 0	
	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	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number:
LTC55260I

NPI:
1255389318

OSHPD Facility No.:
206154007

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

* (From Adult Subacute Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name: EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number: LTC55260I

NPI: 1255389318

OSHPD Facility No.: 206154007

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)	$ 37,183	$ 37,183			
160	Activities (Salaries, Fringe Benefits, & Agency Labor)	75,346		$ 75,346		
165	Administration					
166	Medical Records					
170	Inservice Education - Nursing					
	ANCILLARY SERVICES					
075	Patient Supplies	19,794	0	0	19,794	*****
077	Specialized Support Surfaces	N/A	0	0	0	*****
080	Physical Therapy	320,899	0	0	320,899	*****
081	Respiratory Therapy	0	0	0	0	*****
082	Occupational Therapy	216,743	0	0	216,743	*****
083	Speech Pathology	119,511	0	0	119,511	*****
085	Pharmacy	159,782	0	0	159,782	*****
090	Laboratory	11,758	0	0	11,758	***
095	Home Health Services	0	0	0	0	
100	Other Ancillary Services	29,087	0	0	29,087	***
101	Subacute Ancillary Services	0	0	0	0	***
102	Subacute Pediatrics Ancillary Services	0	0	0	0	****
	ROUTINE SERVICES					
105	Skilled Nursing Care	2,111,521	37,183	75,346	2,224,050	*
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 - 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	1,320	0	0	1,320	
145	Other Nonreimbursable	39,375	0	0	39,375	
	TOTAL	$ 3,142,319	$ 37,183	$ 75,346	$ 3,142,319	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EVERGREEN BAKERSFIELD POST ACUTE CARE	LTC55260I	1255389318	206154007	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	$ 67,439	$ 67,439											
010	Housekeeping	136,007	323	$ 136,330										
060	Laundry and Linen	54,578	2,092	4,250	$ 60,920									
065	Dietary	232,523	7,892	16,031	0	$ 256,446								
155	Social Services	N/A	6,444	13,089	0	0	$ 19,533							
160	Activities	N/A	0	0	0	0	0	$ -						
165	Administration	N/A	5,099	10,357	0	0	0	0		$ 15,455	$ 15,455			
166	Medical Records	82,625	584	1,186	0	0	0	0		84,395		$ 84,395		
170	Inservice Education - Nursing	60,676	0	0	0	0	0	0	$ 60,676					
	ANCILLARY SERVICES													
075	Patient Supplies		291	590	0	0	0	0	0	881	78	427	$ 1,387	*****
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy		421	855	0	0	0	0	0	1,276	1,050	5,735	8,061	*****
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy		421	855	0	0	0	0	0	1,276	716	3,912	5,904	*****
083	Speech Pathology		281	570	0	0	0	0	0	851	397	2,170	3,418	*****
085	Pharmacy		298	606	0	0	0	0	0	904	527	2,880	4,312	*****
090	Laboratory		0	0	0	0	0	0	0	0	38	206	244	***
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	93	509	603	***
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		42,788	86,914	60,920	256,446	19,533	0	60,676	527,277	12,398	67,701	607,377	*
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 - 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		506	1,028	0	0	0	0	0	1,534	30	164	1,728	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	126	689	816	
	TOTAL	$ 633,848	$ 67,439	$ 136,330	$ 60,920	$ 256,446	$ 19,533	$ -	$ 60,676	$ 533,998	$ 15,455	$ 84,395	$ 633,848	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

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

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EVERGREEN BAKERSFIELD POST ACUTE CARE	LTC55260I	1255389318	206154007	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	$ 208,770	$ 208,770											
010	Housekeeping	30,229	1,001	$ 31,230										
060	Laundry and Linen	12,302	6,476	973	$ 19,752									
065	Dietary	201,567	24,432	3,672	0	$ 229,671								
155	Social Services	660	19,949	2,998	0	0	$ 23,607							
160	Activities	3,573	0	0	0	0	0	$ 3,573						
165	Administration	N/A	15,784	2,372	0	0	0	0		$ 18,156	$ 18,156			
166	Medical Records	5,763	1,807	272	0	0	0	0		7,842		$ 7,842		
170	Inservice Education - Nursing	64	0	0	0	0	0	0	$ 64					
	ANCILLARY SERVICES													
075	Patient Supplies	0	900	135	0	0	0	0	0	1,035	92	40	$ 1,167	*****
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy	0	1,303	196	0	0	0	0	0	1,499	1,234	533	3,266	*****
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy	0	1,303	196	0	0	0	0	0	1,499	842	363	2,704	*****
083	Speech Pathology	0	869	131	0	0	0	0	0	999	467	202	1,668	*****
085	Pharmacy	0	923	139	0	0	0	0	0	1,062	620	268	1,949	*****
090	Laboratory	0	0	0	0	0	0	0	0	0	44	19	63	***
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	110	47	157	***
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	136,754	132,458	19,910	19,752	229,671	23,607	3,573	64	565,788	14,565	6,291	586,644	*
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 - 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		1,567	235	0	0	0	0	0	1,802	35	15	1,853	
145	Other Nonreimbursable		0	0	0	0	0	0	0	0	148	64	212	
	TOTAL	$ 599,682	$ 208,770	$ 31,230	$ 19,752	$ 229,671	$ 23,607	$ 3,573	$ 64	$ 573,684	$ 18,156	$ 7,842	$ 599,682	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number: LTC55260I

NPI: 1255389318

OSHPD Facility Number: 206154007

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)	$ 577,316	93%							
	Property Tax (line 40)	45,895	7%	$ 623,211						
005	Plant Operations and Maintenance			27,509	$ 27,509					
010	Housekeeping			2,855	132	$ 2,987				
060	Laundry and Linen			18,479	853	93	$ 19,426			
065	Dietary			69,713	3,219	351	0	$ 73,283		
155	Social Services			56,921	2,629	287	0	0	$ 59,836	
160	Activities			0	0	0	0	0	0	$ -
165	Administration			45,037	2,080	227	0	0	0	0
166	Medical Records			5,157	238	26	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
075	Patient Supplies			2,567	119	13	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			3,718	172	19	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			3,718	172	19	0	0	0	0
083	Speech Pathology			2,479	114	12	0	0	0	0
085	Pharmacy			2,634	122	13	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			377,954	17,454	1,904	19,426	73,283	59,836	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 - 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			4,470	206	23	0	0	0	0
145	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 623,211	100%	$ 623,211	$ 27,509	$ 2,987	$ 19,426	$ 73,283	$ 59,836	$ -

* (To Schedule 1)

** (To Adult Subacute Schedule 1)

*** (To Adult Subacute Schedule 2)

**** (To Pediatric Subacute Schedule 1)

***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF CAPITAL COSTS

Provider Name: EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number: LTC55260I

NPI: 1255389318

OSHPD Facility Number: 206154007

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 93% Of Total	Property Tax 7% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 577,316	93%								
	Property Tax (line 40)	45,895	7%								
005	Plant Operations and Maintenance										
010	Housekeeping										
060	Laundry and Linen										
065	Dietary										
155	Social Services										
160	Activities										
165	Administration				$ 47,343	$ 47,343					
166	Medical Records				5,421		$ 5,421				
170	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
075	Patient Supplies			0	2,699	240	27	$ 2,966	$ 2,747	$ 218	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	*****
080	Physical Therapy			0	3,908	3,217	368	7,494	6,942	552	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	*****
082	Occupational Therapy			0	3,908	2,194	251	6,354	5,886	468	*****
083	Speech Pathology			0	2,606	1,218	139	3,963	3,671	292	*****
085	Pharmacy			0	2,768	1,616	185	4,569	4,233	336	*****
090	Laboratory			0	0	115	13	129	119	9	***
095	Home Health Services			0	0	0	0	0	0	0	
100	Other Ancillary Services			0	0	286	33	318	295	23	***
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	549,858	37,979	4,348	592,185	548,575	43,610	*
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 - 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	4,699	92	11	4,802	4,448	354	
145	Other Nonreimbursable			0	0	387	44	431	399	32	
	TOTAL	$ 623,211	100%	$ -	$ 570,447	$ 47,343	$ 5,421	$ 623,211	$ 577,316	$ 45,895	

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EVERGREEN BAKERSFIELD POST ACUTE CARE	LTC55260I	1255389318	206154007	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. 56% of Total	DPH License Fees 2% of Total	Liability Insurance 16% of Total	Quality Assur. Fees 26% of Total	Caregiver Training 0% of Total	
	GENERAL SERVICES														
045	Property Insurance	$ 22,705													
055	Interest-Other	0													
165	Administration (Salaries & Wages, Fringe Benefits,														
	Agency Staff and Other - Nonlabor)	668,844													
	Total Costs Allocable as Administration	691,549	56%												
167	DPH Licensing Fees	27,815	2%												
168	Liability Insurance	193,348	16%												
169	Quality Assurance Fees	318,889	26%												
174	Caregiver Training	0	0%												
	Total	1,231,601	100%						$ 1,231,601						
	ANCILLARY SERVICES														
075	Patient Supplies			$ 19,794	$ 881	$ 1,035	$ 2,699	$ 24,409	6,236	$ 3,502	$ 141	$ 979	$ 1,615	$ -	*****
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0	*****
080	Physical Therapy			320,899	1,276	1,499	3,908	327,582	83,696	46,995	1,890	13,139	21,671	0	*****
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0	*****
082	Occupational Therapy			216,743	1,276	1,499	3,908	223,426	57,084	32,053	1,289	8,962	14,780	0	*****
083	Speech Pathology			119,511	851	999	2,606	123,966	31,673	17,784	715	4,972	8,201	0	*****
085	Pharmacy			159,782	904	1,062	2,768	164,516	42,033	23,602	949	6,599	10,883	0	*****
090	Laboratory			11,758	0	0	0	11,758	3,004	1,687	68	472	778	0	***
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0	
100	Other Ancillary Services			29,087	0	0	0	29,087	7,432	4,173	168	1,167	1,924	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			2,224,050	527,277	565,788	549,858	3,866,973	987,993	554,762	22,313	155,104	255,813	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 - 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			1,320	1,534	1,802	4,699	9,356	2,390	1,342	54	375	619	0	
145	Other Nonreimbursable			39,375	0	0	0	39,375	10,060	5,649	227	1,579	2,605	0	
	SUBTOTAL	$ 1,231,601		$ 3,142,319	$ 533,998	$ 573,684	$ 570,447	$ 4,820,448	$ 1,231,601						
	Total Administrative Costs							$ 1,231,601		$ 691,549	$ 27,815	$ 193,348	$ 318,889	$ -	
	Unit Cost Multiplier							0.25549511							
	Accumulated Administration Costs (Sch 2 thru 5)				$ 99,850	$ 25,998	$ 47,343	$ 173,191							
	TOTAL FACILITY COSTS							$ 6,225,240							

* (To Schedule 1)
** (To Adult Subacute Schedule 1)
*** (To Adult Subacute Schedule 2)
**** (To Pediatric Subacute Schedule 1)
***** (To Adult Subacute Schedule 2 & Pediatric Subacute Schedule 2)

STATISTICS FOR COST ALLOCATION

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EVERGREEN BAKERSFIELD POST ACUTE CARE	LTC55260I	1255389318	206154007	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)
		(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		
	GENERAL SERVICES										
005	Plant Operations and Maintenance	1,243									
010	Housekeeping	129	129								
060	Laundry and Linen	835	835	835							
065	Dietary	3,150	3,150	3,150							
155	Social Services	2,572	2,572	2,572							
160	Activities										
165	Administration	2,035	2,035	2,035							
166	Medical Records	233	233	233							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
075	Patient Supplies	116	116	116						24,409	24,409
077	Specialized Support Surfaces									0	0
080	Physical Therapy	168	168	168						327,582	327,582
081	Respiratory Therapy									0	0
082	Occupational Therapy	168	168	168						223,426	223,426
083	Speech Pathology	112	112	112						123,966	123,966
085	Pharmacy	119	119	119						164,516	164,516
090	Laboratory									11,758	11,758
095	Home Health Services									0	0
100	Other Ancillary Services	0	0	0						29,087	29,087
101	Subacute Ancillary Services									0	0
102	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	17,078	17,078	17,078	201,441	96,822	2,248,275	2,248,275	2,248,275	3,866,973	3,866,973
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 - 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	202	202	202						9,356	9,356
145	Other Nonreimbursable									39,375	39,375
	TOTAL STATISTICS	28,160	26,917	26,788	201,441	96,822	2,248,275	2,248,275	2,248,275	4,820,448	4,820,448
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 37,183	$ 75,346			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.016538457	0.033512804			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 67,439	$ 136,330	$ 60,920	$ 256,446	$ 19,533	$ -	$ 60,676	$ 15,455	$ 84,395
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		2.50544266	5.08922660	0.30241882	2.64863573	0.00868821	0.00000000	0.02698780	0.00320617	0.01750762
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 208,770	$ 31,230	$ 19,752	$ 229,671	$ 23,607	$ 3,573	$ 64	$ 18,156	$ 7,842
	UNIT COST MULTIPLIER (INDIRECT OTHER)		7.75606494	1.16580306	0.09805233	2.37209399	0.01050007	0.00158922	0.00002847	0.00376646	0.00162678
	TOTAL CAPITAL COSTS - SCH. 5	$ 623,211	$ 27,509	$ 2,987	$ 19,426	$ 73,283	$ 59,836	$ -	$ -	$ 47,343	$ 5,421
	UNIT COST MULTIPLIER (CAPITAL COSTS)	22.13107244	1.02199068	0.11149564	0.09643472	0.75688749	0.02661438	0.00000000	0.00000000	0.00982136	0.00112451

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number: LTC55260I

NPI: 1255389318

OSHPD Facility Number: 206154007

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REVISED 8A-1	REVISIONS	AS REVISED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	$ 52,867	$ 0	$ 52,867	(Sch 3)
005	.20-.39	Fringe Benefits	6200	14,572	0	14,572	(Sch 3)
005	.79	Agency Staff	6200	0	0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	208,770	0	208,770	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	$ 276,209	$ 0	$ 276,209	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	$ 106,620	$ 0	$ 106,620	(Sch 3)
010	.20-.39	Fringe Benefits	6300	29,387	0	29,387	(Sch 3)
010	.79	Agency Staff	6300	0	0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	30,229	0	30,229	(Sch 4)
010		Housekeeping - Total	6300	$ 166,236	$ 0	$ 166,236	
015		Depreciation: Buildings and Improvements	7110 - 7120	$ 0	0	$ 0	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	1,403	0	1,403	(Sch 5)
025		Depreciation: Equipment	7140	2,954	0	2,954	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160	0	0	0	(Sch 5)
035		Leases and Rentals	7200	572,959	0	572,959	(Sch 5)
040		Property Taxes	7300	45,895	0	45,895	(Sch 5)
045		Property Insurance	7400	22,705	0	22,705	(Sch 6)
050		Interest-Property, Plant, and Equipment	7500	0	0	0	(Sch 5)
055		Interest-Other	7600	0	0	0	(Sch 6)
057		Subtotal 005 - 055		$ 1,088,361	$ 0	$ 1,088,361	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	$ 42,786	$ 0	$ 42,786	(Sch 3)
060	.20-.39	Fringe Benefits	6400	11,792	0	11,792	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,302	0	12,302	(Sch 4)
060		Laundry and Linen - Total	6400	$ 66,880	$ 0	$ 66,880	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	$ 182,282	$ 0	$ 182,282	(Sch 3)
065	.20-.39	Fringe Benefits	6500	50,241	0	50,241	(Sch 3)
065	.79	Agency Staff	6500	0	0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	201,567	0	201,567	(Sch 4)
065		Dietary - Total	6500	$ 434,090	$ 0	$ 434,090	
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	19,794	0	19,794	
075		Patient Supplies - Total	8100	$ 19,794	$ 0	$ 19,794	(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 REVISED PROGRAM EXPENSES

Provider Name: EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number: LTC55260I

NPI: 1255389318

OSHPD Facility Number: 206154007

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REVISED 8A-1	REVISIONS	AS REVISED	
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	320,899	0	320,899	
080		Physical Therapy - Total	8200	$ 320,899	$ 0	$ 320,899	(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	216,743	0	216,743	
082		Occupational Therapy - Total	8250	$ 216,743	$ 0	$ 216,743	(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	119,511	0	119,511	
083		Speech Pathology - Total	8280	$ 119,511	$ 0	$ 119,511	(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	159,782	0	159,782	
085		Pharmacy - Total	8300	$ 159,782	$ 0	$ 159,782	(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	11,758	0	11,758	
090		Laboratory - Total	8400	$ 11,758	$ 0	$ 11,758	(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	29,087	0	29,087	
100		Other Ancillary Services - Total	8900	$ 29,087	$ 0	$ 29,087	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number: LTC55260I

NPI: 1255389318

OSHPD Facility Number: 206154007

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REVISED 8A-1	REVISIONS	AS REVISED	
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		$ 877,574	$ 0	$ 877,574	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	$ 1,655,282	$ 0	$ 1,655,282	(Sch 2)
105	.20-.39	Fringe Benefits	6110	456,239	0	456,239	(Sch 2)
105	.49	Agency Staff	6110	0	0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	136,754	0	136,754	(Sch 4)
105		Skilled Nursing Care - Total	6110	$ 2,248,275	$ 0	$ 2,248,275	
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	$ 0	$ 0	$ 0	
120	.20-.39	Fringe Benefits	6140	0	0	0	
120	.49	Agency Staff	6140	0	0	0	
120	.40-.99	Other - Nonlabor	6140	0	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	$ 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 REVISED PROGRAM EXPENSES

Provider Name: EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number: LTC55260I

NPI: 1255389318

OSHPD Facility Number: 206154007

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REVISED 8A-1	REVISIONS	AS REVISED	
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	1,320	0	1,320	
140		Beauty and Barber - Total	8900	$ 1,320	$ 0	$ 1,320	(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	39,375	0	39,375	
145		Other Nonreimbursable - Total	9100	$ 39,375	$ 0	$ 39,375	(Sch 2)
146		**Subtotal 105 - 145**		$ 2,288,970	$ 0	$ 2,288,970	
155		Social Services					
155	.01-.19	Salaries and Wages	6600	$ 29,149	$ 0	$ 29,149	(Sch 2)
155	.20-.39	Fringe Benefits	6600	8,034	0	8,034	(Sch 2)
155	.49	Agency Staff	6600	0	0	0	(Sch 2)
155	.40-.99	Other - Nonlabor	6600	660	0	660	(Sch 4)
155		Social Services - Total	6600	$ 37,843	$ 0	$ 37,843	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number: LTC55260I

NPI: 1255389318

OSHPD Facility Number: 206154007

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REVISED 8A-1	REVISIONS	AS REVISED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	$ 59,066	$ 0	$ 59,066	(Sch 2)
160	.20-.39	Fringe Benefits	6700	16,280	0	16,280	(Sch 2)
160	.49	Agency Staff	6700	0	0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	3,573	0	3,573	(Sch 4)
160		Activities - Total	6700	$ 78,919	$ 0	$ 78,919	
165		Administration					
165	.01-.19	Salaries and Wages	6900	$ 150,722	$ 0	$ 150,722	(Sch 6)
165	.20-.39	Fringe Benefits	6900	49,351	0	49,351	(Sch 6)
165	.49	Agency Staff	6900	10,242	0	10,242	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	445,939	12,590	458,529	(Sch 6)
165		Administration - Total	6900	$ 656,254	$ 12,590	$ 668,844	
166		Medical Records					
166	.01-.19	Medical Records - Salaries and Wages	6900	$ 64,772	$ 0	$ 64,772	(Sch 3)
166	.20-.39	Medical Records - Fringe Benefits	6900	17,853	0	17,853	(Sch 3)
166	.49	Medical Records - Agency Staff	6900	0	0	0	(Sch 3)
166	.40-.99	Medical Records - Other - Nonlabor	6900	5,763	0	5,763	(Sch 4)
166		Medical Records - Total	6900	$ 88,388	$ 0	$ 88,388	
167		DPH Licensing Fees	6900	$ 27,815	$ 0	$ 27,815	(Sch 6)
168		Liability Insurance	6900	$ 193,348	$ 0	$ 193,348	(Sch 6)
169		Quality Assurance Fees	6900	$ 318,889	$ 0	$ 318,889	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	$ 47,565	$ 0	$ 47,565	(Sch 3)
170	.20-.39	Fringe Benefits	6800	13,111	0	13,111	(Sch 3)
170	.49	Agency Staff	6800	0	0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	64	0	64	(Sch 4)
170		Inservice Education - Nursing - Total	6800	$ 60,740	$ 0	$ 60,740	
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		$ 1,462,196	$ 12,590	$ 1,474,786	
200		**Total**		**$ 6,218,071**	**$ 12,590**	**$ 6,230,661**	

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

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number: LTC55260I

NPI: 1255389318

OSHPD Facility Number: 206154007

Line No.	Sub No.	ACCOUNT TITLE	REV NO.	AS AUDITED	REVISIONS	AS REVISED
005		Plant Operations and Maintenance				
005	1	Salaries and Wages		$ 52,867	$	$ 52,867
005	2	Fringe Benefits		14,572		14,572
005	3	Agency Staff		0		0
005	4	Other - Nonlabor		208,770		208,770
005	5	Plant Operations and Maintenance - Total		$ 276,209	$ 0	$ 276,209
010		Housekeeping				
010	1	Salaries and Wages		$ 106,620	$	$ 106,620
010	2	Fringe Benefits		29,387		29,387
010	3	Agency Staff		0		0
010	4	Other - Nonlabor		30,229		30,229
010	5	Housekeeping - Total		$ 166,236	$ 0	$ 166,236
015	4	Depreciation: Buildings and Improvements		$ 0	$	$ 0
020	4	Depreciation: Leasehold Improvements		1,403		1,403
025	4	Depreciation: Equipment		2,954		2,954
030	4	Depreciation and Amortization - Other		0		0
035	4	Leases and Rentals		572,959		572,959
040	4	Property Taxes		45,895		45,895
045	4	Property Insurance		22,705		22,705
050	4	Interest-Property, Plant, and Equipment		0		0
055	4	Interest-Other		0		0
		Subtotal 005 - 055		1,088,361	0	1,088,361
060		Laundry and Linen				
060	1	Salaries and Wages		$ 42,786	$	$ 42,786
060	2	Fringe Benefits		11,792		11,792
060	3	Agency Staff		0		0
060	4	Other - Nonlabor		12,302		12,302
060	5	Laundry and Linen - Total		$ 66,880	$ 0	$ 66,880
065		Dietary				
065	1	Salaries and Wages		$ 182,282	$	$ 182,282
065	2	Fringe Benefits		50,241		50,241
065	3	Agency Staff		0		0
065	4	Other - Nonlabor		201,567		201,567
065	5	Dietary - Total		$ 434,090	$ 0	$ 434,090
070	4	Provision for Bad Debts		$ 0	$	$ 0
		Ancillary Services (Note 1)				
075		Patient Supplies				
075	1	Salaries and Wages		$ 0	$	$ 0
075	2	Fringe Benefits		0		0
075	3	Agency Staff		0		0
075	4	Other - Nonlabor		19,794		19,794
075	5	Patient Supplies - Total		$ 19,794	$ 0	$ 19,794
077		Specialized Support Surfaces				
077	1	Salaries and Wages		$ 0	$	$ 0
077	2	Fringe Benefits		0		0
077	3	Agency Staff		0		0
077	4	Other - Nonlabor		0		0
077	5	Specialized Support Surfaces - Total		$ 0	$ 0	$ 0

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number: LTC55260I

NPI: 1255389318

OSHPD Facility Number: 206154007

Line No.	Sub No.	ACCOUNT TITLE	REV NO.	AS AUDITED	REVISIONS	AS REVISED
080		Physical Therapy				
080	1	Salaries and Wages		$ 0	$	$ 0
080	2	Fringe Benefits		0		0
080	3	Agency Staff		0		0
080	4	Other - Nonlabor		320,899		320,899
080	5	Physical Therapy - Total		$ 320,899	$ 0	$ 320,899
081		Respiratory Therapy				
081	1	Salaries and Wages		$ 0	$	$ 0
081	2	Fringe Benefits		0		0
081	3	Agency Staff		0		0
081	4	Other - Nonlabor		0		0
081	5	Respiratory Therapy - Total		$ 0	$ 0	$ 0
082		Occupational Therapy				
082	1	Salaries and Wages		$ 0	$	$ 0
082	2	Fringe Benefits		0		0
082	3	Agency Staff		0		0
082	4	Other - Nonlabor		216,743		216,743
082	5	Occupational Therapy - Total		$ 216,743	$ 0	$ 216,743
083		Speech Pathology				
083	1	Salaries and Wages		$ 0	$	$ 0
083	2	Fringe Benefits		0		0
083	3	Agency Staff		0		0
083	4	Other - Nonlabor		119,511		119,511
083	5	Speech Pathology - Total		$ 119,511	$ 0	$ 119,511
085		Pharmacy				
085	1	Salaries and Wages		$ 0	$	$ 0
085	2	Fringe Benefits		0		0
085	3	Agency Staff		0		0
085	4	Other - Nonlabor		159,782		159,782
085	5	Pharmacy - Total		$ 159,782	$ 0	$ 159,782
090		Laboratory				
090	1	Salaries and Wages		$ 0	$	$ 0
090	2	Fringe Benefits		0		0
090	3	Agency Staff		0		0
090	4	Other - Nonlabor		11,758		11,758
090	5	Laboratory - Total		$ 11,758	$ 0	$ 11,758
095		Home Health Services				
095	1	Salaries and Wages		$ 0	$	$ 0
095	2	Fringe Benefits		0		0
095	3	Agency Staff		0		0
095	4	Other - Nonlabor		0		0
095	5	Home Health Services - Total		$ 0	$ 0	$ 0
100		Other Ancillary Services				
100	1	Salaries and Wages		$ 0	$	$ 0
100	2	Fringe Benefits		0		0
100	3	Agency Staff		0		0
100	4	Other - Nonlabor		29,087		29,087
100	5	Other Ancillary Services - Total		$ 29,087	$ 0	$ 29,087

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number: LTC55260I

NPI: 1255389318

OSHPD Facility Number: 206154007

Line No.	Sub No.	ACCOUNT TITLE	REV NO.	AS AUDITED	REVISIONS	AS REVISED
101		Subacute Ancillary Services				
101	1	Salaries and Wages		$ 0	$	$ 0
101	2	Fringe Benefits		0		0
101	3	Agency Staff		0		0
101	4	Other - Nonlabor		0		0
101	5	Subacute Ancillary Services - Total		$ 0	$ 0	$ 0
102		Subacute Pediatrics Ancillary Services				
102	1	Salaries and Wages		$ 0	$	$ 0
102	2	Fringe Benefits		0		0
102	3	Agency Staff		0		0
102	4	Other - Nonlabor		0		0
102	5	Subacute Pediatrics Ancillary Services - Total		$ 0	$ 0	$ 0
104		**Subtotal 075 - 102**		$ 877,574	$ 0	$ 877,574
		Routine Services				
105		Skilled Nursing Care				
105	1	Salaries and Wages		$ 1,655,282	$	$ 1,655,282
105	2	Fringe Benefits		456,239		456,239
105	3	Agency Staff		0		0
105	4	Other - Nonlabor		136,754		136,754
105	5	Skilled Nursing Care - Total		$ 2,248,275	$ 0	$ 2,248,275
110		Intermediate Care				
110	1	Salaries and Wages		$ 0	$	$ 0
110	2	Fringe Benefits		0		0
110	3	Agency Staff		0		0
110	4	Other - Nonlabor		0		0
110	5	Intermediate Care - Total		$ 0	$ 0	$ 0
115		Mentally Disordered				
115	1	Salaries and Wages		$ 0	$	$ 0
115	2	Fringe Benefits		0		0
115	3	Agency Staff		0		0
115	4	Other - Nonlabor		0		0
115	5	Mentally Disordered - Total		$ 0	$ 0	$ 0
120		Developmentally Disabled				
120	1	Salaries and Wages		$ 0	$	$ 0
120	2	Fringe Benefits		0		0
120	3	Agency Staff		0		0
120	4	Other - Nonlabor		0		0
120	5	Developmentally Disabled - Total		$ 0	$ 0	$ 0
125		Subacute Care				
125	1	Salaries and Wages		$ 0	$	$ 0
125	2	Fringe Benefits		0		0
125	3	Agency Staff		0		0
125	4	Other - Nonlabor		0		0
125	5	Subacute Care - Total		$ 0	$ 0	$ 0
126		Subacute Care - Pediatrics				
126	1	Salaries and Wages		$ 0	$	$ 0
126	2	Fringe Benefits		0		0
126	3	Agency Staff		0		0
126	4	Other - Nonlabor		0		0
126	5	Subacute Care - Pediatrics - Total		$ 0	$ 0	$ 0

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number: LTC55260I

NPI: 1255389318

OSHPD Facility Number: 206154007

Line No.	Sub No.	ACCOUNT TITLE	REV NO.	AS AUDITED	REVISIONS	AS REVISED
128		Transitional Inpatient Care				
128	1	Salaries and Wages		$ 0	$	$ 0
128	2	Fringe Benefits		0		0
128	3	Agency Staff		0		0
128	4	Other - Nonlabor		0		0
128	5	Transitional Inpatient Care - Total		$ 0	$ 0	$ 0
130		Hospice Inpatient Care				
130	1	Salaries and Wages		$ 0	$	$ 0
130	2	Fringe Benefits		0		0
130	3	Agency Staff		0		0
130	4	Other - Nonlabor		0		0
130	5	Hospice Inpatient Care - Total		$ 0	$ 0	$ 0
135		Other Routine Services				
135	1	Salaries and Wages		$ 0	$	$ 0
135	2	Fringe Benefits		0		0
135	3	Agency Staff		0		0
135	4	Other - Nonlabor		0		0
135	5	Other Routine Services - Total		$ 0	$ 0	$ 0
		Other Nonreimbursable				
139		Residential Care **				
139	1	Salaries and Wages		$ 0	$	$ 0
139	2	Fringe Benefits		0		0
139	3	Agency Staff		0		0
139	4	Other - Nonlabor		0		0
139	5	Residential Care - Total		$ 0	$ 0	$ 0
140		Beauty and Barber				
140	1	Salaries and Wages		$ 0	$	$ 0
140	2	Fringe Benefits		0		0
140	3	Agency Staff		0		0
140	4	Other - Nonlabor		1,320		1,320
140	5	Beauty and Barber - Total		$ 1,320	$ 0	$ 1,320
145		Other Nonreimbursable				
145	1	Salaries and Wages		$ 0	$	$ 0
145	2	Fringe Benefits		0		0
145	3	Agency Staff		0		0
145	4	Other - Nonlabor		39,375		39,375
145	5	Other Nonreimbursable - Total		$ 39,375	$ 0	$ 39,375
146		**Subtotal 105 - 145**		$ 2,288,970	$ 0	$ 2,288,970
155		Social Services				
155	1	Salaries and Wages		$ 29,149	$	$ 29,149
155	2	Fringe Benefits		8,034		8,034
155	3	Agency Staff		0		0
155	4	Other - Nonlabor		660		660
155	5	Social Services - Total		$ 37,843	$ 0	$ 37,843
160		Activities				
160	1	Salaries and Wages		$ 59,066	$	$ 59,066
160	2	Fringe Benefits		16,280		16,280
160	3	Agency Staff		0		0
160	4	Other - Nonlabor		3,573		3,573
160	5	Activities - Total		$ 78,919	$ 0	$ 78,919

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name: EVERGREEN BAKERSFIELD POST ACUTE CARE

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

Provider Number: LTC55260I

NPI: 1255389318

OSHPD Facility Number: 206154007

Line No.	Sub No.	ACCOUNT TITLE	REV NO.	AS AUDITED	REVISIONS	AS REVISED
165		Administration				
165	1	Salaries and Wages		$ 150,722	$	$ 150,722
165	2	Fringe Benefits		49,351		49,351
165	3	Agency Staff		10,242		10,242
165	4	Other - Nonlabor		445,939		445,939
165	5	Administration - Total		$ 656,254	$ 0	$ 656,254
166		Medical Records				
166	1	Medical Records - Salaries and Wages		$ 64,772	$	$ 64,772
166	2	Medical Records - Fringe Benefits		17,853		17,853
166	3	Medical Records - Agency Staff		0		0
166	4	Medical Records - Other - Nonlabor		5,763		5,763
166	5	Medical Records - Total		$ 88,388	$ 0	$ 88,388
167	4	DPH Licensing Fees ***		$ 27,815	$	$ 27,815
168	4	Liability Insurance ***		$ 193,348	$	$ 193,348
169	4	Quality Assurance Fees ***		$ 318,889	$	$ 318,889
170		Inservice Education - Nursing				
170	1	Salaries and Wages		$ 47,565	$	$ 47,565
170	2	Fringe Benefits		13,111		13,111
170	3	Agency Staff		0		0
170	4	Other - Nonlabor		64		64
170	5	Inservice Education - Nursing - Total		$ 60,740	$ 0	$ 60,740
174		Caregiver Training ***				
174	1	Salaries and Wages		$ 0	$	$ 0
174	2	Fringe Benefits		0		0
174	3	Agency Staff		0		0
174	4	Other - Nonlabor		0		0
174	5	Caregiver Training - Total		$ 0	$ 0	$ 0
		Subtotal 155 - 174		$ 1,462,196	$ 0	$ 1,462,196
200		**Total**		**$ 6,218,071**	**$ $ -**	**$ 6,218,071**

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:
EVERGREEN BAKERSFIELD POST ACUTE CARE	LTC55260I	1255389318	206154007	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL REV (Pages 1, 2, & 3)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EVERGREEN BAKERSFIELD POST ACUTE CARE	LTC55260I	1255389318	206154007	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL REV (Pages 1, 2, & 3)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
083	1	Speech Pathology - Salaries and Wages	0							
083	2	Speech Pathology - Fringe Benefits	0							
083	3	Speech Pathology - Agency Staff	0							
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EVERGREEN BAKERSFIELD POST ACUTE CARE	LTC55260I	1255389318	206154007	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL REV (Pages 1, 2, & 3)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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							
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	12,590	12,590						
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							

Provider Name:	Provider Number:	NPI:	OSHPD Facility Number:	Fiscal Period:
EVERGREEN BAKERSFIELD POST ACUTE CARE	LTC55260I	1255389318	206154007	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Line No.	Sub No.		TOTAL REV (Pages 1, 2, & 3)		REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
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 - 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								
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	$12,590	0	12,590	0	0	0	0	0	0
			(To Sch 8)								

Provider Name	Fiscal Period	Provider Number	Revisions
EVERGREEN BAKERSFIELD POST ACUTE CARE	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	LTC55206I / 1255389318	1

Report References										
	Cost Report			Revised Report						
Rev No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
1	10.5	165		8A-2	165	4	Administration - Other - Nonlabor APPEAL FINDINGS - ISSUE 1	$445,939	$12,590	$458,529