

**REPORT
ON THE
COST REPORT REVIEW**

**CASA COLINA HOSPITAL FOR
REHABILITATIVE MEDICINE
POMONA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1821075870**

**FISCAL PERIOD ENDED
MARCH 31, 2011**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditor: Apichaya Anekananda**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

December 19, 2013

Kyle Harris, Controller
Casa Colina Hospital for Rehabilitative Medicine
255 East Bonita Avenue
Pomona, CA 91769-6001

CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE
NATIONAL PROVIDER IDENTIFIER (NPI) 1821075870
FISCAL PERIOD ENDED MARCH 31, 2011

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the Summary of Findings represents a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Cost (CONTRACT Schedules)
3. Audit Adjustments Schedule

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.

Kyle Harris
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If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 1821075870	Reported		\$ 213,167
	Net Change		\$ 6,768
	Audited Cost		\$ 219,935
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ 0	
9. Total Medi-Cal Cost			\$ 219,935

SUMMARY OF FINDINGS

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2011

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 0	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1821075870

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 213,167	\$ 219,935
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.		\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)	\$ 213,167	\$ 219,935
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 213,167	\$ 219,935
(To Summary of Findings)			
9.	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0
10.	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0
(To Summary of Findings)			

**COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES**

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1821075870

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>213,167</u>	\$ <u>221,266</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 6)	\$ <u>211,585</u>	\$ <u>179,775</u>
3. Inpatient Ancillary Service Charges (Adj 6)	\$ <u>196,974</u>	\$ <u>174,522</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>408,559</u>	\$ <u>354,297</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>195,392</u>	\$ <u>133,031</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

* If charges exceed reasonable cost, no further calculation necessary for this schedule.

**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1821075870

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	21,696	21,696
2. Inpatient Days (include private, exclude swing-bed)	21,696	21,696
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	21,696	21,696
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 4)	193	220

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 13,949,048	\$ 13,855,372
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 13,949,048	\$ 13,855,372

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.000000	\$ 0.000000
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 13,949,048	\$ 13,855,372

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 642.93	\$ 638.61
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 124,085	\$ 140,494
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 124,085	\$ 140,494

(To Contract Sch 3)

**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1821075870

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
BONE MARROW TRANSPLANT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line___ , Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1821075870

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Contract Sch 4)

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATI

Fiscal Period Ended:
MARCH 31, 2011

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	0	428	2,689	0	0	0	0	0	0	312,815	32,484
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.01	Nuclear Medicine	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	0	1,283	10,241	0	0	0	0	0	0	726,034	75,394
44.01	Lab Blood	0	0	0	0	0	0	0	0	0	0	0	0
44.02	Lab Pathology	0	0	0	0	0	0	0	0	0	0	0	0
44.03	Lab Other	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	0	855	27,240	0	0	0	0	0	0	851,924	88,467
50.00	Physical Therapy	0	0	9,406	210,331	0	0	0	0	0	0	4,015,120	416,945
51.00	Occupational Therapy	0	0	1,283	95,386	0	0	0	0	0	0	2,451,135	254,535
52.00	Speech Pathology	0	0	1,710	46,890	0	0	0	0	0	0	1,193,730	123,961
53.00	Electrocardiology	0	0	0	486	0	0	0	0	0	0	32,042	3,327
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	855	23,035	0	0	0	0	0	0	232,131	24,105
56.00	Drugs Charged to Patients	0	0	428	86,119	0	0	0	0	0	0	1,467,837	152,426
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
59.01	Urology	0	0	0	5,332	0	0	0	0	0	0	127,325	13,222
59.03	Medical Transportation	0	0	0	294	0	0	0	0	0	0	19,783	2,054
59.04	Audiology	0	0	1,710	23,300	0	0	0	0	0	0	812,383	84,361
59.05	Psychiatric/Psychological Services	0	0	1,710	17,454	0	0	0	0	0	0	273,338	28,385
59.06	Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0	0	165,997	17,238
60.00	Clinic	0	0	23,087	28,883	0	0	0	0	0	0	2,386,959	247,871
60.06		0	0	0	0	0	0	0	0	0	0	0	0
60.07		0	0	0	0	0	0	0	0	0	0	0	0
60.08		0	0	0	0	0	0	0	0	0	0	0	0
60.09		0	0	0	0	0	0	0	0	0	0	0	0
60.10		0	0	0	0	0	0	0	0	0	0	0	0
60.11		0	0	0	0	0	0	0	0	0	0	0	0
60.12		0	0	0	0	0	0	0	0	0	0	0	0
60.13		0	0	0	0	0	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	16,556	1,719
96.02		0	0	0	0	0	0	0	0	0	0	0	0
96.04		0	0	0	0	0	0	0	0	0	0	0	0
97.00		0	0	0	0	0	0	0	0	0	0	0	0
97.01		0	0	0	0	0	0	0	0	0	0	0	0
99.00		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Reimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
100.01	Houses, TLC	0	0	0	0	0	0	0	0	0	0	145,804	15,141
100.02	Physicians Offices: LDR, ASC, DIC	0	0	0	0	0	0	0	0	0	0	646,961	67,183
100.03	Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	571,043	59,299
100.04		0	0	0	0	0	0	0	0	0	0	0	0
100.05		0	0	0	0	0	0	0	0	0	0	0	0
100.08		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		<u>0</u>	<u>0</u>	<u>82,941</u>	<u>931,124</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,713,305</u>	<u>3,265,646</u>

Provider Name:

CASA COLINA HOSPITAL FOR REHABILITATIVI

Fiscal Period Ended:

MARCH 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 8.01	HOUSEKEEP 9.00	DIETARY 10.00	CAFE 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	11,901	22,926	0	0	12,357	0	5,325	0	0	15,355	0	2,282
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.01 Nuclear Medicine	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	3,301	6,359	0	0	3,427	0	3,447	0	0	10,294	0	8,689
44.01 Lab Blood	0	0	0	0	0	0	0	0	0	0	0	0
44.02 Lab Pathology	0	0	0	0	0	0	0	0	0	0	0	0
44.03 Lab Other	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	10,662	20,540	0	0	11,071	0	17,898	0	0	16,123	0	23,112
50.00 Physical Therapy	34,009	65,516	0	40,683	35,312	0	74,167	0	0	11,571	0	178,456
51.00 Occupational Therapy	547	1,054	0	18,450	568	0	43,959	0	0	5,163	0	80,930
52.00 Speech Pathology	5,179	9,976	0	0	5,377	0	19,758	0	0	86	0	39,784
53.00 Electrocardiology	225	433	0	0	233	0	3,408	0	0	0	0	412
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	411,932	0	19,544
56.00 Drugs Charged to Patients	4,032	7,768	0	0	4,187	0	7,094	0	0	0	0	73,068
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
59.01 Urology	887	1,709	0	0	921	0	0	0	0	0	0	4,524
59.03 Medical Transportation	0	0	0	0	0	0	0	0	0	0	0	249
59.04 Audiology	7,563	14,570	0	174	7,853	0	4,688	0	0	297,569	0	19,769
59.05 Psychiatric/Psychological Services	518	999	0	0	538	0	3,156	0	0	0	0	14,809
59.06 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	206,795	398,380	0	13,544	214,717	0	22,686	0	0	20,906	0	24,506
60.06	0	0	0	0	0	0	0	0	0	0	0	0
60.07	0	0	0	0	0	0	0	0	0	0	0	0
60.08	0	0	0	0	0	0	0	0	0	0	0	0
60.09	0	0	0	0	0	0	0	0	0	0	0	0
60.10	0	0	0	0	0	0	0	0	0	0	0	0
60.11	0	0	0	0	0	0	0	0	0	0	0	0
60.12	0	0	0	0	0	0	0	0	0	0	0	0
60.13	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	2,753	5,304	0	0	2,859	0	0	0	0	0	0	0
96.02	0	0	0	0	0	0	0	0	0	0	0	0
96.04	0	0	0	0	0	0	0	0	0	0	0	0
97.00	0	0	0	0	0	0	0	0	0	0	0	0
97.01	0	0	0	0	0	0	0	0	0	0	0	0
99.00	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Reimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Houses, TLC	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Physicians Offices: LDR, ASC, DIC	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
100.05	0	0	0	0	0	0	0	0	0	0	0	0
100.08	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	500,029	940,266	0	241,422	488,880	971,595	522,254	0	1,924,374	805,722	0	790,016

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATI

Fiscal Period Ended:
MARCH 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 18.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	415,445	0	415,445
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.01 Nuclear Medicine	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	836,944	0	836,944
44.01 Lab Blood	0	0	0	0	0	0	0	0	0	0	0
44.02 Lab Pathology	0	0	0	0	0	0	0	0	0	0	0
44.03 Lab Other	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,039,798	0	1,039,798
50.00 Physical Therapy	0	0	0	0	0	0	0	0	4,871,779	0	4,871,779
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	2,856,342	0	2,856,342
52.00 Speech Pathology	0	0	0	0	0	0	0	0	1,397,851	0	1,397,851
53.00 Electrocardiology	0	0	0	0	0	0	0	0	40,080	0	40,080
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	687,712	0	687,712
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,716,412	0	1,716,412
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
59.01 Urology	0	0	0	0	0	0	0	0	148,588	0	148,588
59.03 Medical Transportation	0	0	0	0	0	0	0	0	22,086	0	22,086
59.04 Audiology	0	0	0	0	0	0	0	0	1,248,930	0	1,248,930
59.05 Psychiatric/Psychological Services	0	0	0	0	0	0	0	0	321,744	0	321,744
59.06 Other Ancillary Service Cost Center	0	0	0	0	0	0	0	0	183,235	0	183,235
60.00 Clinic	0	0	0	0	0	0	0	0	3,536,365	0	3,536,365
60.06	0	0	0	0	0	0	0	0	0	0	0
60.07	0	0	0	0	0	0	0	0	0	0	0
60.08	0	0	0	0	0	0	0	0	0	0	0
60.09	0	0	0	0	0	0	0	0	0	0	0
60.10	0	0	0	0	0	0	0	0	0	0	0
60.11	0	0	0	0	0	0	0	0	0	0	0
60.12	0	0	0	0	0	0	0	0	0	0	0
60.13	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	29,192	0	29,192
96.02	0	0	0	0	0	0	0	0	0	0	0
96.04	0	0	0	0	0	0	0	0	0	0	0
97.00	0	0	0	0	0	0	0	0	0	0	0
97.01	0	0	0	0	0	0	0	0	0	0	0
99.00	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Reimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0
100.01 Houses, TLC	0	0	0	0	0	0	0	0	160,945	0	160,945
100.02 Physicians Offices: LDR, ASC, DIC	0	0	0	0	0	0	0	0	714,144	0	714,144
100.03 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	630,342	0	630,342
100.04	0	0	0	0	0	0	0	0	0	0	0
100.05	0	0	0	0	0	0	0	0	0	0	0
100.08	0	0	0	0	0	0	0	0	0	0	0
TOTAL	472,942	0	0	0	0	0	0	0	34,713,305	0	34,713,305

Provider Name:

Fiscal Period Ended:

CASA COLINA HOSPITAL FOR REHABILITATIVE MEDI

MARCH 31, 2011

	EMP BENE (GROSS SALARIES) 5.00	Non Patient Telephones (# of Phones) 6.01	ADMITTING (Gross Rev) 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
GENERAL SERVICE COST CENTERS											
1.00	Old Cap Rel Costs-Bldg & Fixtures										
2.00	Old Cap Rel Costs-Movable Equipment										
3.00	New Cap Rel Costs-Bldg & Fixtures										
4.00	New Cap Rel Costs-Movable Equipment										
4.01											
4.02											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00	Employee Benefits										
6.01	Non-Patient Telephones	8,630,375									
6.02	Admitting	743,522	21								
6.03	Purchasing/Receiving										
6.04	Patient Admitting										
6.05	Patient Business Office										
6.06											
6.07											
6.08											
6.00	Administrative and General	518,366	8								
7.00	Maintenance and Repairs	318,231	6						452,989		
8.00	Operation of Plant	142,714	7						840,988		2,074
8.01	Operation of Plant								0		
9.00	Laundry and Linen Service	575							207,379		742
10.00	Housekeeping	317,199	2						408,513		2,251
11.00	Dietary		4						778,958		4,893
12.00	Cafeteria		2						389,495		4,042
13.00	Maintenance of Personnel	1,142,646							0		
14.00	Nursing Administration		11						1,710,961		498
15.00	Central Services & Supply								694,130		1,730
16.00	Pharmacy	382,308							0		
17.00	Medical Records and Library	323,471	10						659,193		1,959
18.00	Social Service		3						413,051		441
19.02									0		
19.03									0		
20.00									0		
21.00	Nursing School								0		
22.00	Intern & Res Service-Salary & Fringes								0		
23.00	Intern & Res Other Program								0		
24.00	Paramedical Ed Program								0		
INPATIENT ROUTINE COST CENTERS											
25.00	Adults & Pediatrics	6,003,585	20	21,136,085					8,443,087		18,114
26.00	Intensive Care Unit								0		
26.01	Bone Marrow Transplant								0		
27.00	Coronary Care Unit								0		
29.00	Surgical Intensive Care								0		
30.00	Subprovider I								0		
31.00	Subprovider II								0		
32.00									0		
33.00	Nursery								0		
34.00	Medicare Certified Nursing Facility								0		
35.00	Distinct Part Nursing Facility								0		
36.00	Adult Subacute Care Unit								0		
36.01	Subacute Care Unit II								0		
36.02	Transitional Care Unit								0		

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDI

Fiscal Period Ended:
MARCH 31, 2011

	EMP BENE (GROSS SALARIES) 5.00	Non Patient Telephones (# of Phones) 6.01	ADMITTING (Gross Rev) 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room									0	
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room									0	
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	249,714	1	160,828						312,815	2,066
42.00	Radiology - Therapeutic									0	
43.01	Nuclear Medicine									0	
44.00	Laboratory	124,679	3	612,401						726,034	573
44.01	Lab Blood									0	
44.02	Lab Pathology									0	
44.03	Lab Other									0	
46.00	Whole Blood									0	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	537,682	2	1,628,932						851,924	1,851
50.00	Physical Therapy	3,136,479	22	12,577,797						4,015,120	5,904
51.00	Occupational Therapy	1,907,387	3	5,704,073						2,451,135	95
52.00	Speech Pathology	915,240	4	2,804,036						1,193,730	899
53.00	Electrocardiology			29,033						32,042	39
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients	75,205	2	1,377,481						232,131	
56.00	Drugs Charged to Patients	334,625	1	5,149,950						1,467,837	700
57.00	Renal Dialysis									0	
59.01	Urology			318,830						127,325	154
59.03	Medical Transportation			17,552						19,783	
59.04	Audiology	234,526	4	1,393,313						812,383	1,313
59.05	Psychiatric/Psychological Services	194,186	4	1,043,752						273,338	90
59.06	Other Ancillary Service Cost Center	136,157								165,997	
60.00	Clinic	519,517	54	1,727,207						2,386,959	35,900
60.06										0	
60.07										0	
60.08										0	
60.09										0	
60.10										0	
60.11										0	
60.12										0	
60.13										0	
62.00	Observation Beds									0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen									16,556	478
96.02										0	
96.04										0	
97.00										0	
97.01										0	
99.00										0	
99.03										0	
100.00	Other Reimbursable Cost Centers									0	
100.01	Houses, TLC									145,804	
100.02	Physicians Offices: LDR, ASC, DIC									646,961	
100.03	Other Nonreimbursable Cost Centers									571,043	
100.04										0	
100.05										0	
100.08										0	
TOTAL	26,888,389	194	55,681,270	0	0	0	0	0	0	31,447,659	86,806
COST TO BE ALLOCATED	0	82,941	931,124	0	0	0	0	0	0	3,265,646	500,029
UNIT COST MULTIPLIER - SCH 8	0.000000	427.529160	0.016722	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.103844	5.760307

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDI

Fiscal Period Ended:
MARCH 31, 2011

	OPER PLANT (SQ FT) 8.00	OPER PLANT (SQ FT) 8.01	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (SQ FT) 10.00 (Adj 3)	DIETARY (MEALS SERVED) 11.00	CAFETERIA (HRS WORKED) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (HRS WORKED) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS REV) 17.00	SOC SERV (TIME SPENT) 18.00	
ANCILLARY COST CENTERS													
37.00	Operating Room												
38.00	Recovery Room												
39.00	Delivery Room and Labor Room												
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	2,066	2,066	2,066		6,605			23,281		160,828		
42.00	Radiology - Therapeutic												
43.01	Nuclear Medicine												
44.00	Laboratory	573	573	573		4,276			15,607		612,401		
44.01	Lab Blood												
44.02	Lab Pathology												
44.03	Lab Other												
46.00	Whole Blood												
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,851	1,851	1,851		22,200			24,445		1,628,932		
50.00	Physical Therapy	5,904	5,904	78,047	5,904	91,993			17,544		12,577,797		
51.00	Occupational Therapy	95	95	35,395	95	54,525			7,828		5,704,073		
52.00	Speech Pathology	899	899	899	899	24,507			130		2,804,036		
53.00	Electrocardiology	39	39	39	39	4,227					29,033		
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients								624,551		1,377,481		
56.00	Drugs Charged to Patients	700	700	700		8,799					5,149,950		
57.00	Renal Dialysis												
59.01	Urology	154	154	154							318,830		
59.03	Medical Transportation										17,552		
59.04	Audiology	1,313	1,313	333	1,313	5,815			451,159		1,393,313		
59.05	Psychiatric/Psychological Services	90	90		90	3,915					1,043,752		
59.06	Other Ancillary Service Cost Center												
60.00	Clinic	35,900	35,900	25,983	35,900	28,139			31,697		1,727,207		
60.06													
60.07													
60.08													
60.09													
60.10													
60.11													
60.12													
60.13													
62.00	Observation Beds												
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	478	478	478									
96.02													
96.04													
97.00													
97.01													
99.00													
99.03													
100.00	Other Reimbursable Cost Centers												
100.01	Houses, TLC												
100.02	Physicians Offices: LDR, ASC, DIC												
100.03	Other Nonreimbursable Cost Centers												
100.04													
100.05													
100.08													
	TOTAL	84,732	84,732	463,149	81,739	59,394	647,777	0	29,908	1,221,596	0	55,681,270	8,592
	COST TO BE ALLOCATED	940,266	0	241,422	488,880	971,595	522,254	0	1,924,374	805,722	0	790,016	472,942
	UNIT COST MULTIPLIER - SCH 8	11.096942	0.000000	0.521261	5.980986	16.358473	0.806224	0.000000	64.343121	0.659565	0.000000	0.014188	55.044504

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDI

Fiscal Period Ended:
MARCH 31, 2011

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	20.00	21.00	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

1.00 Old Cap Rel Costs-Bldg & Fixtures
 2.00 Old Cap Rel Costs-Movable Equipment
 3.00 New Cap Rel Costs-Bldg & Fixtures
 4.00 New Cap Rel Costs-Movable Equipment
 4.01
 4.02
 4.03
 4.04
 4.05
 4.06
 4.07
 4.08
 5.00 Employee Benefits
 6.01 Non-Patient Telephones
 6.02 Admitting
 6.03 Purchasing/Receiving
 6.04 Patient Admitting
 6.05 Patient Business Office
 6.06
 6.07
 6.08
 6.00 Administrative and General
 7.00 Maintenance and Repairs
 8.00 Operation of Plant
 8.01 Operation of Plant
 9.00 Laundry and Linen Service
 10.00 Housekeeping
 11.00 Dietary
 12.00 Cafeteria
 13.00 Maintenance of Personnel
 14.00 Nursing Administration
 15.00 Central Services & Supply
 16.00 Pharmacy
 17.00 Medical Records and Library
 18.00 Social Service
 19.02
 19.03
 20.00
 21.00 Nursing School
 22.00 Intern & Res Service-Salary & Fringes
 23.00 Intern & Res Other Program
 24.00 Paramedical Ed Program
INPATIENT ROUTINE COST CENTERS
 25.00 Adults & Pediatrics
 26.00 Intensive Care Unit
 26.01 Bone Marrow Transplant
 27.00 Coronary Care Unit
 29.00 Surgical Intensive Care
 30.00 Subprovider I
 31.00 Subprovider II
 32.00
 33.00 Nursery
 34.00 Medicare Certified Nursing Facility
 35.00 Distinct Part Nursing Facility
 36.00 Adult Subacute Care Unit
 36.01 Subacute Care Unit II
 36.02 Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	2,647,513	0	2,647,513
4.00	New Cap Rel Costs-Movable Equipment	986,570	(306,060)	680,510
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits		0	0
6.01	Non-Patient Telephones	113,680	(55,954)	57,726
6.02	Admitting	853,869	33,641	887,510
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	3,100,203	11,081	3,111,284
7.00	Maintenance and Repairs	435,553	1,467	437,020
8.00	Operation of Plant	762,295	3,866	766,161
8.01	Operation of Plant		0	0
9.00	Laundry and Linen Service	181,679	0	181,679
10.00	Housekeeping	329,297	396	329,693
11.00	Dietary	606,780	996	607,776
12.00	Cafeteria	248,643	0	248,643
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,686,401	2,609	1,689,010
15.00	Central Services & Supply	634,211	0	634,211
16.00	Pharmacy		0	0
17.00	Medical Records and Library	582,570	4,497	587,067
18.00	Social Service	391,310	5,184	396,494
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics	7,444,130	9,573	7,453,703
26.00	Intensive Care Unit		0	0
26.01	Bone Marrow Transplant		0	0
27.00	Coronary Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$	\$ 0	\$ 0
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	187,494	50,647	238,141
42.00	Radiology - Therapeutic		0	0
43.01	Nuclear Medicine		0	0
44.00	Laboratory	694,219	445	694,664
44.01	Lab Blood		0	0
44.02	Lab Pathology		0	0
44.03	Lab Other		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	738,377	21,342	759,719
50.00	Physical Therapy	3,587,656	3,239	3,590,895
51.00	Occupational Therapy	2,351,094	82	2,351,176
52.00	Speech Pathology	1,113,931	61	1,113,992
53.00	Electrocardiology	30,206	0	30,206
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	151	208,090	208,241
56.00	Drugs Charged to Patients	1,356,238	807	1,357,045
57.00	Renal Dialysis		0	0
59.01	Urology	116,660	0	116,660
59.03	Medical Transportation	19,489	0	19,489
59.04	Audiology	740,803	1,094	741,897
59.05	Psychiatric/Psychological Services	250,870	187	251,057
59.06	Other Ancillary Service Cost Center	165,997	0	165,997
60.00	Clinic	991,608	2,710	994,318
60.06			0	0
60.07			0	0
60.08			0	0
60.09			0	0
60.10			0	0
60.11			0	0
60.12			0	0
60.13			0	0
62.00	Observation Beds		0	0
	SUBTOTAL	\$ 33,349,497	\$ 0	\$ 33,349,497
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
96.02			0	0
96.04			0	0
97.00			0	0
97.01			0	0
99.00			0	0
99.03			0	0
100.00	Other Reimbursable Cost Centers		0	0
100.01	Houses, TLC	145,804	0	145,804
100.02	Physicians Offices: LDR, ASC, DIC	646,961	0	646,961
100.03	Other Nonreimbursable Cost Centers	571,043	0	571,043
100.04			0	0
100.05			0	0
100.08			0	0
100.99	SUBTOTAL	\$ 1,363,808	\$ 0	\$ 1,363,808
101	TOTAL	\$ 34,713,305	\$ 0	\$ 34,713,305

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

MARCH 31, 2011

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ									
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	50,647	50,612	35										
42.00 Radiology - Therapeutic	0												
43.01 Nuclear Medicine	0												
44.00 Laboratory	445		445										
44.01 Lab Blood	0												
44.02 Lab Pathology	0												
44.03 Lab Other	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	21,342	20,903	439										
50.00 Physical Therapy	3,239	1,487	1,752										
51.00 Occupational Therapy	82		82										
52.00 Speech Pathology	61		61										
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	208,090	208,090											
56.00 Drugs Charged to Patients	807	686	121										
57.00 Renal Dialysis	0												
59.01 Urology	0												
59.03 Medical Transportation	0												
59.04 Audiology	1,094	745	349										
59.05 Psychiatric/Psychological Services	187		187										
59.06 Other Ancillary Service Cost Center	0												
60.00 Clinic	2,710	2,683	27										
60.06	0												
60.07	0												
60.08	0												
60.09	0												
60.10	0												
60.11	0												
60.12	0												
60.13	0												
62.00 Observation Beds	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
96.02	0												
96.04	0												
97.00	0												
97.01	0												
99.00	0												
99.03	0												
100.00 Other Reimbursable Cost Centers	0												
100.01 Houses, TLC	0												
100.02 Physicians Offices: LDR, ASC, DIC	0												
100.03 Other Nonreimbursable Cost Centers	0												
100.04	0												
100.05	0												
100.08	0												
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE							APRIL 1, 2010 THROUGH MARCH 31, 2011			1821075870		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>												
1	10A	A		4.00	7	New Capital Related Costs-Movable Equipment		\$986,570	(\$306,060)	\$680,510		
	10A	A		6.00	7	Administrative and General		3,100,203	4,172	3,104,375 *		
	10A	A		6.02	7	Admitting		853,869	8,139	862,008 *		
	10A	A		7.00	7	Maintenance and Repairs		435,553	852	436,405 *		
	10A	A		11.00	7	Dietary		606,780	745	607,525 *		
	10A	A		17.00	7	Medical Records and Library		582,570	4,263	586,833 *		
	10A	A		25.00	7	Adults and Pediatrics		7,444,130	2,683	7,446,813 *		
	10A	A		41.00	7	Radiology - Diagnostic		187,494	50,612	238,106 *		
	10A	A		49.00	7	Respiratory Therapy		738,377	20,903	759,280 *		
	10A	A		50.00	7	Physical Therapy		3,587,656	1,487	3,589,143 *		
	10A	A		55.00	7	Medical Supplies Charged to Patients		151	208,090	208,241		
	10A	A		56.00	7	Drugs Charged to Patients		1,356,238	686	1,356,924 *		
	10A	A		59.04	7	Audiology		740,803	745	741,548 *		
	10A	A		60.00	7	Clinic		991,608	2,683	994,291 *		
<p>To reverse the provider's reclassification of departmental equipment rental expense in order to directly assign the costs. 42 CFR 413.24 CMS Pub. 15-1, Sections 2302.4A, 2304, and 2307A</p>												

Provider Name							Fiscal Period		Provider NPI		Adjustments
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE							APRIL 1, 2010 THROUGH MARCH 31, 2011		1821075870		7
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10A	A		6.01	7	Non-Patient Telephones	\$113,680	(\$55,954)	\$57,726		
	10A	A		6.00	7	Administrative and General	* 3,104,375	6,909	3,111,284		
	10A	A		6.02	7	Admitting	* 862,008	25,502	887,510		
	10A	A		7.00	7	Maintenance and Repairs	* 436,405	615	437,020		
	10A	A		8.00	7	Operation of Plant	762,295	3,866	766,161		
	10A	A		10.00	7	Housekeeping	329,297	396	329,693		
	10A	A		11.00	7	Dietary	* 607,525	251	607,776		
	10A	A		14.00	7	Nursing Administration	1,686,401	2,609	1,689,010		
	10A	A		17.00	7	Medical Records and Library	* 586,833	234	587,067		
	10A	A		18.00	7	Social Service	391,310	5,184	396,494		
	10A	A		25.00	7	Adults and Pediatrics	* 7,446,813	6,890	7,453,703		
	10A	A		41.00	7	Radiology - Diagnostic	* 238,106	35	238,141		
	10A	A		44.00	7	Laboratory	694,219	445	694,664		
	10A	A		49.00	7	Respiratory Therapy	* 759,280	439	759,719		
	10A	A		50.00	7	Physical Therapy	* 3,589,143	1,752	3,590,895		
	10A	A		51.00	7	Occupational Therapy	2,351,094	82	2,351,176		
	10A	A		52.00	7	Speech Pathology	1,113,931	61	1,113,992		
	10A	A		56.00	7	Drugs Charged to Patients	* 1,356,924	121	1,357,045		
	10A	A		59.04	7	Audiology	* 741,548	349	741,897		
	10A	A		59.05	7	Psychiatric / Psychological Services	250,870	187	251,057		
	10A	A		60.00	7	Clinic	* 994,291	27	994,318		
To reverse the provider's reclassification of departmental telephone rental expenses in order to directly assign the costs. 42 CFR 413.24 CMS Pub. 15-1, Sections 2302.4A, 2304, and 2307A											

Provider Name							Fiscal Period			Provider NPI		Adjustments
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE							APRIL 1, 2010 THROUGH MARCH 31, 2011			1821075870		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED STATISTICS</u>												
3	9	B-1			11.00	10	Dietary (Square Feet)	2,251	2,642	4,893		
	9	B-1			12.00	10	Cafeteria	4,893	(851)	4,042		
	9	B-1			14.00	10	Nursing Administration	4,042	(3,544)	498		
	9	B-1			15.00	10	Central Services and Supply	498	1,232	1,730		
	9	B-1			10.00	10	Total - Square Feet	82,260	(521)	81,739		
To correct the reported square footage statistics due to provider's clerical errors. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period	Provider NPI		Adjustments
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE							APRIL 1, 2010 THROUGH MARCH 31, 2011	1821075870		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
4	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	193	27	220
5	Contract 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$1,319	(\$561)	\$758
	Contract 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	2,855	(700)	2,155
	Contract 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	9,920	(4,303)	5,617
	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	46,338	(2,429)	43,909
	Contract 6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	42,275	(3,420)	38,855
	Contract 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	27,801	(792)	27,009
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	25,013	(3,973)	21,040
	Contract 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	40,081	(5,490)	34,591
	Contract 6	D-4		XIX	59.04	2	Medi-Cal Ancillary Charges - Audiology	1,173	(933)	240
	Contract 6	D-4		XIX	59.05	2	Medi-Cal Ancillary Charges - Psychiatric / Psychological Services	199	149	348
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	196,974	(22,452)	174,522
6	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$211,585	(\$31,810)	\$179,775
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	196,974	(22,452)	174,522
7	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	\$0	\$1,331	\$1,331
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: April 1, 2010 through March 31, 2011 Payment Period: April 1, 2010 through June 30, 2013 Report Date: July 16, 2013 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541</p>										