

**REPORT
ON THE
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED
MARCH 31, 2012**

**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: Emmanuel Ypil**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 28, 2014

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, 2012

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, 2012

	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		\$ 389,152
Net Change		\$ (31,143)
Audited Cost		\$ 358,010
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		\$ 358,010

SUMMARY OF FINDINGS

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2012

		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, 2012

Provider NPI:
1821075870

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>389,152</u>	\$ <u>358,010</u>
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. Subtotal (Sum of Lines 1 through 4)	\$ <u>389,152</u>	\$ <u>358,010</u>
6.	\$ <u>0</u>	\$ <u>0</u>
7.	\$ <u>0</u>	\$ <u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u><u>389,152</u></u>	\$ <u><u>358,010</u></u>
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj)	\$ <u>0</u>	\$ <u>0</u>
10. Medi-Cal Credit Balances (Adj)	\$ <u>0</u>	\$ <u>0</u>
11.	\$ <u>0</u>	\$ <u>0</u>
12.	\$ <u>0</u>	\$ <u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>
	(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, 2012

Provider NPI:
1821075870

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>389,152</u>	\$ <u>366,716</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 3)	\$ <u>430,900</u>	\$ <u>282,200</u>
3. Inpatient Ancillary Service Charges (Adj 3)	\$ <u>323,107</u>	\$ <u>288,253</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>754,007</u>	\$ <u>570,453</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>364,855</u>	\$ <u>203,737</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 NET COST OF COVERED SERVICES**

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2012

Provider NPI:
1821075870

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ <u>147,596</u>	\$ <u>132,839</u>
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ <u>241,556</u>	\$ <u>233,877</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4. Medical and Other Services	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>389,152</u>	\$ <u>366,716</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	\$ <u>(See Contract Sch 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>389,152</u>	\$ <u>366,716</u>
		(To Contract Sch 2)
9. Medi-Cal Deductible (Adj)	\$ <u>0</u>	\$ <u>0</u>
10. Medi-Cal Coinsurance (Adj 4)	\$ <u>0</u>	\$ <u>(8,706)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>389,152</u></u>	\$ <u><u>358,010</u></u>
		(To Contract Sch 1)

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

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2012

Provider NPI:
1821075870

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	21,710	21,710
2. Inpatient Days (include private, exclude swing-bed)	21,710	21,710
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	21,710	21,710
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 1)	346	335

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 30, Col 27)	\$ 15,156,550	\$ 15,156,542
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)	\$ 15,156,550	\$ 15,156,542

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 22,903,028	\$ 22,903,028
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 22,903,028	\$ 22,903,028
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.661771	\$ 0.661770
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)	\$ 1,054.95	\$ 1,054.95
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)	\$ 15,156,550	\$ 15,156,542

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 698.14	\$ 698.14
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 241,556	\$ 233,877
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)	\$ 241,556	\$ 233,877

(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, 2012

Provider NPI:
1821075870

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 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 31, Col 26)	\$ 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
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 26)	\$ 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
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 26)	\$ 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 34, Col 26)	\$ 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
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 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, 2012

Provider NPI:
1821075870

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2012

Provider NPI:
1821075870

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	0	0	0.000000	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	426,869	207,728	2.054942	2,152	4,422
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	948,789	1,083,380	0.875768	8,900	7,794
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	1,085,279	1,683,962	0.644480	14,514	9,354
66.00	Physical Therapy	5,368,110	12,926,961	0.415265	68,045	28,257
67.00	Occupational Therapy	3,057,370	5,792,350	0.527829	61,999	32,725
68.00	Speech Pathology	1,483,064	2,801,308	0.529418	35,736	18,919
69.00	Electrocardiology	26,846	31,880	0.842091	146	123
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	393,063	1,614,746	0.243421	23,514	5,724
72.00	Implantable Devices Charged to Patients	0	0	0.000000	0	0
73.00	Drugs Charged to Patients	1,757,668	5,066,147	0.346944	73,007	25,329
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
76.01	Urology	248,917	567,726	0.438445	0	0
76.02	Vocational Counseling	0	0	0.000000	0	0
76.03	Medical Transportation	11,852	7,254	1.633810	0	0
76.04	Audiology	1,400,780	1,754,022	0.798610	240	192
76.05	Psychiatric/Psychological Services	326,651	892,522	0.365986	0	0
76.06	Other Ancillary Service Cost Centers	122,470	0	0.000000	0	0
76.07		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	3,923,139	2,167,052	1.810358	0	0
91.00	Emergency	0	0	0.000000	0	0
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
TOTAL		\$ 20,580,866	\$ 36,597,038		\$ 288,253	\$ 132,839

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2012

Provider NPI:
1821075870

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 2)	AUDITED
50.00	Operating Room	\$	\$	0
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	2,079	73	2,152
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	8,961	(61)	8,900
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	15,642	(1,128)	14,514
66.00	Physical Therapy	79,428	(11,383)	68,045
67.00	Occupational Therapy	71,168	(9,169)	61,999
68.00	Speech Pathology	37,650	(1,914)	35,736
69.00	Electrocardiology	0	146	146
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	25,302	(1,788)	23,514
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	82,877	(9,870)	73,007
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
76.01	Urology			0
76.02	Vocational Counseling			0
76.03	Medical Transportation			0
76.04	Audiology	0	240	240
76.05	Psychiatric/Psychological Services			0
76.06	Other Ancillary Service Cost Centers			0
76.07				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency			0
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 323,107	\$ (34,854)	\$ 288,253

(To Contract Sch 5)

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:

Fiscal Period Ended:

CASA COLINA HOSPITAL FOR REHABILITATIVE ME

MARCH 31, 2012

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	18,877	2,308
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.01 Houses, TLC	0	0	0	0	0	0	0	0	0	0	173,343	21,195
194.02 Physicians offices: LDR, ASC, DIC	0	0	0	0	0	0	0	0	0	0	597,228	73,024
194.03 Other Nonreimburable Cost Centers	0	0	0	0	0	0	0	0	0	0	353,600	43,235
194.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>0</u>	<u>142,459</u>	<u>950,361</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,031,286</u>	<u>4,034,543</u>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:

Fiscal Period Ended:

CASA COLINA HOSPITAL FOR REHABILITATIVE ME

MARCH 31, 2012

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 7.01	HOUSEKEEP 8.00	DIETARY 9.00	CAFETERIA 10.00	MAINT OF PERSONNEL 11.00	NURSING ADMIN 12.00	CENTRAL SERVICE & SUPPLY 13.00	PHARMACY 14.00	MEDICAL RECORDS & LIBRARY 15.00	SOCIAL SERVICE 16.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	2,659	5,453	0	0	2,956	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.01 Houses, TLC	0	0	0	0	0	0	0	0	0	0	0	0
194.02 Physicians offices: LDR, ASC, DIC	0	0	0	0	0	0	0	0	0	0	0	0
194.03 Other Nonreimburable Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
194.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>482,881</u>	<u>966,665</u>	<u>0</u>	<u>246,242</u>	<u>508,746</u>	<u>1,017,202</u>	<u>590,934</u>	<u>0</u>	<u>2,608,962</u>	<u>789,336</u>	<u>0</u>	<u>925,686</u>

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE ME

Fiscal Period Ended:
MARCH 31, 2012

	TRIAL BALANCE EXPENSES	OTHER GEN SVC (SPECIFIC) 17.00	NONPHYSICIAN ANESTHETIST 18.00	NURSING SCHOOL 19.00	I & R SVC SAL & BENEFITS 20.00	I&R OTHER PROGRAM COSTS 21.00	PARAMEDICAL EDUCATION PROGRAM 22.00	ALLOC COST 23.00	ALLOC COST 23.02	SUBTOTAL 24.00	POST STEP-DOWN ADJUSTMENT 25.00	TOTAL COST 26.00
105.00	Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00	Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00	Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00	Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00	Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00	Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00	Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00	Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00	Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00	Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00	Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00	Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00	Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00	Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	32,254	0	32,254
191.00	Research	0	0	0	0	0	0	0	0	0	0	0
192.00	Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0
193.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
194.01	Houses, TLC	0	0	0	0	0	0	0	0	194,538	0	194,538
194.02	Physicians offices: LDR, ASC, DIC	0	0	0	0	0	0	0	0	670,252	0	670,252
194.03	Other Nonreimburable Cost Centers	0	0	0	0	0	0	0	0	396,835	0	396,835
194.04		0	0	0	0	0	0	0	0	0	0	0
	TOTAL	511,589	0	0	0	0	0	0	0	37,031,286	0	37,031,286

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9.1

Provider Name:

CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICII

Fiscal Period Ended:

MARCH 31, 2012

	EMP BENE (GROSS SALARIES) 4.00	NONPAT TEL (NUMBER OF PHONES) 5.01	ADMITTING (GROSS REVENUES) 5.02	STAT 5.03	STAT 5.04	STAT 5.05	STAT 5.06	STAT 5.07	STAT 5.08	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS 6.00
105.00 Kidney Acquisition											0	
106.00 Heart Acquisition											0	
107.00 Liver Acquisition											0	
108.00 Lung Acquisition											0	
109.00 Pancreas Acquisition											0	
110.00 Intestinal Acquisition											0	
111.00 Islet Acquisition											0	
112.00 Other Organ Acquisition (specify)											0	
113.00 Interest Expense											0	
114.00 Utilization Review-SNF											0	
115.00 Ambulatory Surgical Center (Distinct Part)											0	
116.00 Hospice											0	
117.00 Other Special Purpose (specify)											0	
190.00 Gift, Flower, Coffee Shop, & Canteen											18,877	478
191.00 Research											0	
192.00 Physicians' Private Offices											0	
193.00 Nonpaid Workers											0	
194.01 Houses, TLC											173,343	
194.02 Physicians offices: LDR, ASC, DIC											597,228	
194.03 Other Nonreimburable Cost Centers											353,600	
194.04											0	
TOTAL	19,284,138	194	59,500,066	0	0	0	0	0	0		32,996,743	86,806
COST TO BE ALLOCATED	0	142,459	950,361	0	0	0	0	0	0		4,034,543	482,881
UNIT COST MULTIPLIER - SCH 8	0.000000	734.325306	0.015972	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.122271	5.562761

Provider Name:

CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICII

Fiscal Period Ended:

MARCH 31, 2012

	OPER PLANT (SQ FT)	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)
	7.00	7.01	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01	Nonpatient Telephones											
5.02	Admitting											
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
7.01	Operation of Plant											
8.00	742	742										
9.00	2,251	2,251										
10.00	4,893	4,893		2,251								
11.00	4,042	4,042		4,893								
12.00	Maintenance of Personnel											
13.00	498	498		4,042		40,403						
14.00	1,730	1,730		498								
15.00	Pharmacy											
16.00	1,959	1,959		1,959		24,008						
17.00	441	441		441		8,880						
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	18,114	18,114	272,920	18,114	62,424	333,669		40,403	33,252		22,903,028	8,880
31.00	Adults & Pediatrics (Gen Routine)											
32.00	Intensive Care Unit											
33.00	Coronary Care Unit											
34.00	Burn Intensive Care Unit											
35.00	Surgical Intensive Care Unit											
40.00	Other Special Care (specify)											
41.00	Subprovider - IPF											
42.00	Subprovider - IRF											
43.00	Subprovider (specify)											
44.00	Nursery											
45.00	Skilled Nursing Facility											
46.00	Nursing Facility											
47.00	Other Long Term Care											

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9.2

Provider Name:

Fiscal Period Ended:

CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICII

MARCH 31, 2012

	OPER PLANT (SQ FT) 7.00	OPER PLANT (SQ FT) 7.01	LAUNDRY & LINEN (LB LNDRY) 8.00	HOUSE-KEEPING (SQ FT) 9.00	DIETARY (MEALS SERVED) 10.00	CAFETERIA (PAID FTE'S) 11.00	MANT OF PERSONNEL 12.00	NURSING ADMIN (NURSE HR) 13.00	CENT SERV & SUPPLY (CSTD REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS CHARGES) 16.00	SOC SERV (TIME SPENT) 17.00
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen	478	478		478								
191.00 Research												
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
194.01 Houses, TLC												
194.02 Physicians offices: LDR, ASC, DIC												
194.03 Other Nonreimburable Cost Centers												
194.04												
TOTAL	84,732	84,732	408,569	82,260	62,424	679,302	0	40,403	1,480,143	0	59,500,065	8,880
COST TO BE ALLOCATED	966,665	0	246,242	508,746	1,017,202	590,934	0	2,608,962	789,336	0	925,686	511,589
UNIT COST MULTIPLIER - SCH 8	11.408506	0.000000	0.602693	6.184607	16.295046	0.869914	0.000000	64.573480	0.533283	0.000000	0.015558	57.611338

Provider Name:

Fiscal Period Ended:

CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICII

MARCH 31, 2012

OTHER SVC (TIME SPENT)	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT
18.00	19.00	20.00	21.00	22.00	23.00	23.02

GENERAL SERVICE COST CENTERS

- 1.00 Capital Related Costs-Buildings and Fixtures
- 2.00 Capital Related Costs-Movable Equipment
- 3.00 Other Capital Related Costs
- 3.01
- 3.02
- 3.03
- 3.04
- 3.05
- 3.06
- 3.07
- 3.08
- 3.09
- 4.00 Employee Benefits
- 5.01 Nonpatient Telephones
- 5.02 Admitting
- 5.03
- 5.04
- 5.05
- 5.06
- 5.07
- 5.08
- 5.00 Administrative and General
- 6.00 Maintenance and Repairs
- 7.00 Operation of Plant
- 7.01 Operation of Plant
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 12.00 Maintenance of Personnel
- 13.00 Nursing Administration
- 14.00 Central Services and Supply
- 15.00 Pharmacy
- 16.00 Medical Records & Library
- 17.00 Social Service
- 18.00 Other General Service (specify)
- 19.00 Nonphysician Anesthetists
- 20.00 Nursing School
- 21.00 Intern & Res. Service-Salary & Fringes (Approved)
- 22.00 Intern & Res. Other Program Costs (Approved)
- 23.00 Paramedical Ed. Program (specify)
- 23.02

INPATIENT ROUTINE COST CENTERS

- 30.00 Adults & Pediatrics (Gen Routine)
- 31.00 Intensive Care Unit
- 32.00 Coronary Care Unit
- 33.00 Burn Intensive Care Unit
- 34.00 Surgical Intensive Care Unit
- 35.00 Other Special Care (specify)
- 40.00 Subprovider - IPF
- 41.00 Subprovider - IRF
- 42.00 Subprovider (specify)
- 43.00 Nursery
- 44.00 Skilled Nursing Facility
- 45.00 Nursing Facility
- 46.00 Other Long Term Care
- 47.00

Provider Name:

Fiscal Period Ended:

CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICII

MARCH 31, 2012

OTHER SVC (TIME SPENT)	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT
18.00	19.00	20.00	21.00	22.00	23.00	23.02

ANCILLARY COST CENTERS

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Labor Room and Delivery Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 55.00 Radiology-Therapeutic
- 56.00 Radioisotope
- 57.00 Computed Tomography (CT) Scan
- 58.00 Magnetic Resonance Imaging (MRI)
- 59.00 Cardiac Catheterization
- 60.00 Laboratory
- 61.00 PBP Clinical Laboratory Services-Program Only
- 62.00 Whole Blood & Packed Red Blood Cells
- 63.00 Blood Storing, Processing, & Trans.
- 64.00 Intravenous Therapy
- 65.00 Respiratory Therapy
- 66.00 Physical Therapy
- 67.00 Occupational Therapy
- 68.00 Speech Pathology
- 69.00 Electrocardiology
- 70.00 Electroencephalography
- 71.00 Medical Supplies Charged to Patients
- 72.00 Implantable Devices Charged to Patients
- 73.00 Drugs Charged to Patients
- 74.00 Renal Dialysis
- 75.00 ASC (Non-Distinct Part)
- 76.00 Other Ancillary (specify)
- 76.01 Urology
- 76.02 Vocational Counseling
- 76.03 Medical Transportation
- 76.04 Audiology
- 76.05 Psychiatric/Psychological Services
- 76.06 Other Ancillary Service Cost Centers
- 76.07
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 88.00 Rural Health Clinic (RHC)
- 89.00 Federally Qualified Health Center (FQHC)
- 90.00 Clinic
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)
- 93.01
- 93.02
- 93.03
- 93.04
- 93.05

NONREIMBURSABLE COST CENTERS

- 94.00 Home Program Dialysis
- 95.00 Ambulance Services
- 96.00 Durable Medical Equipment-Rented
- 97.00 Durable Medical Equipment-Sold
- 98.00 Other Reimbursable (specify)
- 99.00 Outpatient Rehabilitation Provider (specify)
- 100.00 Intern-Resident Service (not appvd. tchnlg. prgm)
- 101.00 Home Health Agency

TRIAL BALANCE OF EXPENSES

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 2,803,423	\$ 0	\$ 2,803,423
2.00	Capital Related Costs-Movable Equipment	991,236	0	991,236
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits		0	0
5.01	Nonpatient Telephones	113,709	0	113,709
5.02	Admitting	895,448	0	895,448
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	3,856,563	0	3,856,563
6.00	Maintenance and Repairs	410,582	0	410,582
7.00	Operation of Plant	764,021	0	764,021
7.01	Operation of Plant	0	0	0
8.00	Laundry and Linen Service	178,890	0	178,890
9.00	Housekeeping	328,913	0	328,913
10.00	Dietary	623,809	0	623,809
11.00	Cafeteria	277,369	0	277,369
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	2,235,849	0	2,235,849
14.00	Central Services and Supply	606,111	0	606,111
15.00	Pharmacy		0	0
16.00	Medical Records & Library	681,095	0	681,095
17.00	Social Service	420,250	0	420,250
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	7,610,185	0	7,610,185
31.00	Intensive Care Unit		0	0
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Other Special Care (specify)		0	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery		0	0
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$	\$ 0	\$ 0
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room		0	0
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	238,588	0	238,588
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope		0	0
57.00	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	692,920	0	692,920
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	778,012	0	778,012
66.00	Physical Therapy	3,896,909	0	3,896,909
67.00	Occupational Therapy	2,478,910	0	2,478,910
68.00	Speech Pathology	1,160,973	0	1,160,973
69.00	Electrocardiology	20,625	0	20,625
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	199	0	199
72.00	Implantable Devices Charged to Patients		0	0
73.00	Drugs Charged to Patients	1,365,472	0	1,365,472
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		0	0
76.01	Urology	195,600	0	195,600
76.02	Vocational Counseling		0	0
76.03	Medical Transportation	10,344	0	10,344
76.04	Audiology	845,113	0	845,113
76.05	Psychiatric/Psychological Services	252,811	0	252,811
76.06	Other Ancillary Service Cost Centers	109,127	0	109,127
76.07			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic	1,064,059	0	1,064,059
91.00	Emergency		0	0
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 35,907,115	\$ 0	\$ 35,907,115
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE

Fiscal Period Ended:
MARCH 31, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
194.01	Houses, TLC	173,343	0	173,343
194.02	Physicians offices: LDR, ASC, DIC	597,228	0	597,228
194.03	Other Nonreimburable Cost Centers	353,600	0	353,600
194.04			0	0
	SUBTOTAL	\$ 1,124,171	\$ 0	\$ 1,124,171
200	TOTAL	\$ 37,031,286	\$ 0	\$ 37,031,286

(To Schedule 8)

Provider Name							Fiscal Period			Provider NPI		Adjustments
CASA COLINA HOSPITAL FOR REHABILITATIVE MEDICINE							APRIL 1, 2011 THROUGH MARCH 31, 2012			1821075870		4
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												
1	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	346	(11)	335		
2	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	\$2,079	\$73	\$2,152		
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	8,961	(61)	8,900		
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	15,642	(1,128)	14,514		
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	79,428	(11,383)	68,045		
	Contract 6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	71,168	(9,169)	61,999		
	Contract 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	37,650	(1,914)	35,736		
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	0	146	146		
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	25,302	(1,788)	23,514		
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	82,877	(9,870)	73,007		
	Contract 6	D-3		XIX	76.04	2	Medi-Cal Ancillary Charges - Audiology	0	240	240		
	Contract 6	D-3		XIX	202.00	2	Medi-Cal Ancillary Charges - Total	323,107	(34,854)	288,253		
3	Contract 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$430,900	(\$148,700)	\$282,200		
	Contract 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	323,107	(34,854)	288,253		
4	Contract 1	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	\$0	\$8,706	\$8,706		
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: April 1, 2011 through March 31, 2012 Payment Period: April 1, 2011 through December 3, 2013 Report Date: January 1, 2014 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					