

**REPORT  
ON THE  
COST REPORT REVIEW**

**HEALTHSOUTH REHAB BAKERSFIELD  
BAKERSFIELD, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER:  
1568436798**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2010**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kathy Atkins  
Auditor: Barbara Still**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

September 17, 2013

Robert Mosesian, Controller  
HealthSouth Bakersfield Rehabilitation Hospital  
5001 Commerce Drive  
Bakersfield, CA 93309

HEALTHSOUTH REHAB BAKERSFIELD  
NATIONAL PROVIDER IDENTIFIER (NPI) 1568436798  
FISCAL PERIOD ENDED DECEMBER 31, 2010

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 audited settlement for the fiscal period due the State in the amount of \$112 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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.

Robert Mosesian  
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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—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**HEALTHSOUTH REHAB BAKERSFIELD**

**Fiscal Period Ended:**  
**DECEMBER 31, 2010**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>2. Subprovider I (SCHEDULE 1-1)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b>		
<b>Provider NPI: 1568436798</b>		
Reported		\$ 1,567,041
Net Change		\$ (208,208)
Audited Cost		\$ 1,358,833
Audited Amount Due Provider (State)	\$ (112)	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b>		
<b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b>		
<b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b>		
<b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (112)	
<b>9. Total Medi-Cal Cost</b>		\$ 1,358,833

**SUMMARY OF FINDINGS**

**Provider Name:**  
HEALTHSOUTH REHAB BAKERSFIELD

**Fiscal Period Ended:**  
DECEMBER 31, 2010

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement</b> <b>Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due</b> <b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (112)	

## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
HEALTHSOUTH REHAB BAKERSFIELD

Fiscal Period Ended:  
DECEMBER 31, 2010

Provider NPI:  
1568436798

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 1,567,041	\$ 1,358,833
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)	\$ 1,567,041	\$ 1,358,833
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 1,567,041	\$ 1,358,833
(To Summary of Findings)			
9.	Medi-Cal Overpayments (Adj )	\$ 0	\$ 0
10.	Medi-Cal Credit Balances (Adj 7)	\$ 0	\$ (112)
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (112)
(To Summary of Findings)			

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

**Provider Name:**  
**HEALTHSOUTH REHAB BAKERSFIELD**

**Fiscal Period Ended:**  
**DECEMBER 31, 2010**

**Provider NPI:**  
**1568436798**

REPORTED	AUDITED
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**REASONABLE COST OF MEDI-CAL INPATIENT SERVICES**

1. Cost of Covered Services (Contract Sch 3)	\$ <u>1,567,041</u>	\$ <u>1,385,108</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Adj 5)	\$ <u>1,506,825</u>	\$ <u>1,342,200</u>
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3. Inpatient Ancillary Service Charges (Adj 5)	\$ <u>1,441,203</u>	\$ <u>1,272,521</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>2,948,028</u>	\$ <u>2,614,721</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>1,380,987</u>	\$ <u>1,229,613</u>
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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:**  
**HEALTHSOUTH REHAB BAKERSFIELD**

**Fiscal Period Ended:**  
**DECEMBER 31, 2010**

**Provider NPI:**  
**1568436798**

**GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS**

**INPATIENT DAYS**

	<b>REPORTED</b>	<b>AUDITED</b>
1. Total Inpatient Days (include private & swing-bed) (Adj )	18,493	18,493
2. Inpatient Days (include private, exclude swing-bed)	18,493	18,493
3. Private Room Days (exclude swing-bed private room) (Adj )	12	12
4. Semi-Private Room Days (exclude swing-bed) (Adj )	18,481	18,481
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 3)	1,628	1,450

**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)	\$ 10,400,658	\$ 10,418,752
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)	\$ 10,400,658	\$ 10,418,752

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 17,106,325	\$ 17,106,325
29. Private Room Charges (excluding swing-bed charges) (Adj )	\$ 11,400	\$ 11,400
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$ 17,094,925	\$ 17,094,925
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.608001	\$ 0.609058
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 950.00	\$ 950.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 925.00	\$ 925.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 25.00	\$ 25.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 15.20	\$ 15.23
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 182	\$ 183
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 10,400,476	\$ 10,418,569

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 562.40	\$ 563.38
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 915,587	\$ 816,901
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)	\$ 915,587	\$ 816,901

(To Contract Sch 3)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
HEALTHSOUTH REHAB BAKERSFIELD

Fiscal Period Ended:  
DECEMBER 31, 2010

Provider NPI:  
1568436798

	REPORTED	AUDITED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
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
<b>INTENSIVE CARE UNIT</b>		
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
<b>CORONARY CARE UNIT</b>		
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
<b>NEONATAL INTENSIVE CARE UNIT</b>		
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
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
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:  
HEALTHSOUTH REHAB BAKERSFIELD

Fiscal Period Ended:  
DECEMBER 31, 2010

	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
<b>ANCILLARY COST CENTERS</b>													
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	0	0	0	0	0	0	0	0	167,149	58,179
41.01	Radiology SUA	0	0	0	0	0	0	0	0	0	0	24,538	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	170	0	0	0	0	0	0	0	0	500,928	174,357
44.01	Pathological Lab	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	46,889	0	0	0	0	0	0	0	0	444,281	154,640
50.00	Physical Therapy	0	176,179	0	0	0	0	0	0	0	0	1,699,077	591,396
51.00	Occupational Therapy	0	94,957	0	0	0	0	0	0	0	0	1,036,623	360,816
52.00	Speech Pathology	0	45,766	0	0	0	0	0	0	0	0	426,471	148,441
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	3,733	0	0	0	0	0	0	0	0	337,399	117,438
55.01	COMS-SUA	0	0	0	0	0	0	0	0	0	0	3,514	0
56.00	Drugs Charged to Patients	0	52,802	0	0	0	0	0	0	0	0	1,099,063	382,550
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Psych	0	0	0	0	0	0	0	0	0	0	12,904	4,491
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	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
65.00	Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	22,451	7,814
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
99.02		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
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00		0	0	0	0	0	0	0	0	0	0	0	0
100.01	Non-Allowable Marketing	0	3,842	0	0	0	0	0	0	0	0	33,517	11,666
100.02	Rented Lab Space	0	0	0	0	0	0	0	0	0	0	7,231	2,517
100.03	Beauty Shop	0	0	0	0	0	0	0	0	0	0	3,211	1,118
100.04	Unused Physician Office Space	0	0	0	0	0	0	0	0	0	0	15,383	5,354
<b>TOTAL</b>		<b>0</b>	<b>1,394,895</b>	<b>0</b>	<b>19,134,283</b>	<b>4,933,193</b>							



Provider Name:  
HEALTHSOUTH REHAB BAKERSFIELD

Fiscal Period Ended:  
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
<b>ANCILLARY COST CENTERS</b>												
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	11,577	0	7,954	0	0	0	0	0	0	987	0
41.01 Radiology SUA	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	26	0	0	0	0	6,597	0
44.01 Pathological Lab	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	10,535	0	7,238	0	7,059	0	0	0	0	24,799	0
50.00 Physical Therapy	0	135,158	0	92,859	0	26,525	0	0	0	0	42,000	0
51.00 Occupational Therapy	0	144,859	0	99,524	0	14,296	0	0	0	0	30,965	0
52.00 Speech Pathology	0	13,302	0	9,139	0	6,890	0	0	0	0	11,978	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	24,557	0	16,872	0	562	0	0	0	0	3,526	0
55.01 COMS-SUA	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	9,815	0	6,743	0	7,950	0	0	0	0	38,921	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Psych	0	2,179	0	1,497	0	0	0	0	0	0	453	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	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
65.00 Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	16,163	0	11,105	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	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
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Non-Allowable Marketing	0	568	0	391	0	578	0	0	0	0	0	0
100.02 Rented Lab Space	0	6,101	0	4,192	0	0	0	0	0	0	0	0
100.03 Beauty Shop	0	2,710	0	1,862	0	0	0	0	0	0	0	0
100.04 Unused Physician Office Space	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>838,383</b>	<b>289,954</b>	<b>500,211</b>	<b>833,933</b>	<b>165,304</b>	<b>0</b>	<b>281,116</b>	<b>0</b>	<b>0</b>	<b>305,032</b>	<b>441,935</b>



Provider Name:  
HEALTHSOUTH REHAB BAKERSFIELD

Fiscal Period Ended:  
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	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 COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
<b>ANCILLARY COST CENTERS</b>											
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	245,847	0	245,847
41.01 Radiology SUA	0	0	0	0	0	0	0	0	24,538	0	24,538
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	681,907	0	681,907
44.01 Pathological Lab	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	648,553	0	648,553
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,587,015	0	2,587,015
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	1,687,084	0	1,687,084
52.00 Speech Pathology	0	0	0	0	0	0	0	0	616,221	0	616,221
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0
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	500,354	0	500,354
55.01 COMS-SUA	0	0	0	0	0	0	0	0	3,514	0	3,514
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,545,042	0	1,545,042
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 Psych	0	0	0	0	0	0	0	0	21,524	0	21,524
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	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
65.00 Ambulance	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	57,532	0	57,532
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0
100.01 Non-Allowable Marketing	0	0	0	0	0	0	0	0	46,721	0	46,721
100.02 Rented Lab Space	0	0	0	0	0	0	0	0	20,041	0	20,041
100.03 Beauty Shop	0	0	0	0	0	0	0	0	8,900	0	8,900
100.04 Unused Physician Office Space	0	0	0	0	0	0	0	0	20,737	0	20,737
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,134,283</b>	<b>0</b>	<b>19,134,283</b>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
HEALTHSOUTH REHAB BAKERSFIELD

Fiscal Period Ended:  
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj)	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)			7.00 (Adj)
<b>ANCILLARY COST CENTERS</b>												
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										167,149	
41.01	Radiology SUA										0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope										0	
44.00	Laboratory	1,263									500,928	
44.01	Pathological Lab										0	
46.00	Whole Blood										0	
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	348,988									444,281	
50.00	Physical Therapy	1,311,273									1,699,077	
51.00	Occupational Therapy	706,750									1,036,623	
52.00	Speech Pathology	340,629									426,471	
53.00	Electrocardiology										0	
54.00	Electroencephalography										0	
55.00	Medical Supplies Charged to Patients	27,786									337,399	
55.01	COMS-SUA										0	
56.00	Drugs Charged to Patients	393,001									1,099,063	
57.00	Renal Dialysis										0	
58.00	ASC (Non-Distinct Part)										0	
59.00	Psych										12,904	
59.02											0	
59.03											0	
60.00	Clinic										0	
60.01	Other Clinic Services										0	
61.00	Emergency										0	
62.00	Observation Beds										0	
65.00	Ambulance										0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen										0	
97.00	Research										0	
98.00	Physicians' Private Office										22,451	
99.00	Nonpaid Workers										0	
99.01											0	
99.02											0	
99.03											0	
99.04											0	
99.05											0	
100.00											0	
100.01	Non-Allowable Marketing	28,594									33,517	
100.02	Rented Lab Space										7,231	
100.03	Beauty Shop										3,211	
100.04	Unused Physician Office Space										15,383	
TOTAL	10,382,011	0	0	0	0	0	0	0	0	0	14,173,038	0
COST TO BE ALLOCATED	1,394,895	0	0	0	0	0	0	0	0	0	4,933,193	0
UNIT COST MULTIPLIER - SCH 8	0.134357	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.348069	0.000000



STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
HEALTHSOUTH REHAB BAKERSFIELD

Fiscal Period Ended:  
DECEMBER 31, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PAT DAYS)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (GROSS SALARIES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (PAT DAYS)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (PAT DAYS)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
	(Adj)	(Adj)	(Adj)	(Adj 2)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room											
38.00	Recovery Room											
39.00	Delivery Room and Labor Room											
40.00	Anesthesiology											
41.00	Radiology - Diagnostic	611	611							116,545		
41.01	Radiology SUA											
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope											
44.00	Laboratory				1,263					779,260		
44.01	Pathological Lab											
46.00	Whole Blood											
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy	556	556		348,988					2,929,553		
50.00	Physical Therapy	7,133	7,133		1,311,273					4,961,557		
51.00	Occupational Therapy	7,645	7,645		706,750					3,658,000		
52.00	Speech Pathology	702	702		340,629					1,414,967		
53.00	Electrocardiology											
54.00	Electroencephalography											
55.00	Medical Supplies Charged to Patients	1,296	1,296		27,786					416,528		
55.01	COMS-SUA											
56.00	Drugs Charged to Patients	518	518		393,001					4,597,836		
57.00	Renal Dialysis											
58.00	ASC (Non-Distinct Part)											
59.00	Psych	115	115							53,504		
59.02												
59.03												
60.00	Clinic											
60.01	Other Clinic Services											
61.00	Emergency											
62.00	Observation Beds											
65.00	Ambulance											
82.00												
83.00												
84.00												
85.00												
86.00												
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen											
97.00	Research											
98.00	Physicians' Private Office	853	853									
99.00	Nonpaid Workers											
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01	Non-Allowable Marketing	30	30		28,594							
100.02	Rented Lab Space	322	322									
100.03	Beauty Shop	143	143									
100.04	Unused Physician Office Space											
TOTAL	44,246	18,493	38,424	69,195	8,171,864	0	18,493	0	0	36,034,075	18,493	0
COST TO BE ALLOCATED	838,383	289,954	500,211	833,933	165,304	0	281,116	0	0	305,032	441,935	0
UNIT COST MULTIPLIER - SCH 8	18.948232	15.679137	13.018192	12.051932	0.020228	0.000000	15.201226	0.000000	0.000000	0.008465	23.897432	0.000000

Provider Name:  
HEALTHSOUTH REHAB BAKERSFIELD

Fiscal Period Ended:  
DECEMBER 31, 2010

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 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)

**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 Data Processing
- 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
- 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
- 19.00
- 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 (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive 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:  
HEALTHSOUTH REHAB BAKERSFIELD

Fiscal Period Ended:  
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
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	1,200,383	0	1,200,383
4.00	New Cap Rel Costs-Movable Equipment	202,035	0	202,035
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	1,394,895	0	1,394,895
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
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	4,511,247	0	4,511,247
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	578,749	0	578,749
9.00	Laundry and Linen Service	140,273	0	140,273
10.00	Housekeeping	193,200	0	193,200
11.00	Dietary	555,646	(20,687)	534,959
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	157,958	0	157,958
15.00	Central Services & Supply		0	0
16.00	Pharmacy		0	0
17.00	Medical Records and Library	167,426	0	167,426
18.00	Social Service	276,972	0	276,972
19.00			0	0
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
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	4,904,761	0	4,904,761
26.00	Intensive Care Unit		0	0
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive 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:  
HEALTHSOUTH REHAB BAKERSFIELD

Fiscal Period Ended:  
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
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	151,068	0	151,068
41.01	Radiology SUA	24,538	0	24,538
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	500,758	0	500,758
44.01	Pathological Lab		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	382,758	0	382,758
50.00	Physical Therapy	1,335,161	0	1,335,161
51.00	Occupational Therapy	740,453	0	740,453
52.00	Speech Pathology	362,229	0	362,229
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	299,556	0	299,556
55.01	COMS-SUA	3,514	0	3,514
56.00	Drugs Charged to Patients	1,032,627	0	1,032,627
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00	Psych	9,877	0	9,877
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency		0	0
62.00	Observation Beds		0	0
65.00	Ambulance	0	0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	<b>SUBTOTAL</b>	\$ 19,126,084	\$ (20,687)	\$ 19,105,397
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00			0	0
100.01	Non-Allowable Marketing	28,886	0	28,886
100.02	Rented Lab Space		0	0
100.03	Beauty Shop		0	0
100.04	Unused Physician Office Space		0	0
100.99	<b>SUBTOTAL</b>	\$ 28,886	\$ 0	\$ 28,886
101	<b>TOTAL</b>	\$ 19,154,970	\$ (20,687)	\$ 19,134,283

(To Schedule 8)



Provider Name:  
HEALTHSOUTH REHAB BAKERSFIELD

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ										
<b>ANCILLARY COST CENTERS</b>													
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	0												
41.01 Radiology SUA	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
55.01 COMS-SUA	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.00 Psych	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
65.00 Ambulance	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
99.01	0												
99.02	0												
99.03	0												
99.04	0												
99.05	0												
100.00	0												
100.01 Non-Allowable Marketing	0												
100.02 Rented Lab Space	0												
100.03 Beauty Shop	0												
100.04 Unused Physician Office Space	0												
101.00 TOTAL	<u>(\$20,687)</u>	<u>(20,687)</u>	<u>0</u>										





Provider Name							Fiscal Period		Provider NPI		Adjustments
HEALTHSOUTH REHAB BAKERSFIELD							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1568436798		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.					
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
1	10A	A			11.00	7	Dietary To adjust the provider's offset of cafeteria revenue to agree with provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$555,646	(\$20,687)	\$534,959	

Provider Name							Fiscal Period			Provider NPI		Adjustments
HEALTHSOUTH REHAB BAKERSFIELD							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1568436798		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.						
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>												
2	9	B-1			12.00	11	Cafeteria	8,454	5,262	13,716		
	9	B-1			100.00	11	Guest Meals	5,262	(5,262)	0		
To reclassify meal statistics in conjunction with adjustment 1 to offset revenue. 42 CFR 413.5 and 413.9 CMS Pub. 15-1, Sections 2105.2, 2300, 2304 and 2328D												

Provider Name							Fiscal Period	Provider NPI		Adjustments
HEALTHSOUTH REHAB BAKERSFIELD							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1568436798		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.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>										
3	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Audits and Pediatrics	1,628	(178)	1,450
4	Contract 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$10,563	\$3,929	\$14,492
	Contract 6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Radiology SUA	4,128	(4,128)	0
	Contract 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	51,564	(8,627)	42,937
	Contract 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	186,826	(11,372)	175,454
	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	305,922	(24,466)	281,456
	Contract 6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	290,750	(28,069)	262,681
	Contract 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	119,284	(22,619)	96,665
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	41,931	(22,056)	19,875
	Contract 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	430,235	(51,274)	378,961
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	1,441,203	(168,682)	1,272,521
5	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges - Total	\$1,506,825	(\$164,625)	\$1,342,200
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges - Total	1,441,203	(168,682)	1,272,521
6	Contract 3	E-3	III	XIX	36.00	1	Patient and Third Party Liability	\$0	\$26,275	\$26,275
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 01, 2010 through December 31, 2010 Payment Period: January 01, 2010 through May 31, 2012 Report Date: June 14, 2012 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			

Provider Name							Fiscal Period			Provider NPI		Adjustments
HEALTHSOUTH REHAB BAKERSFIELD							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1568436798		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.						
<b><u>ADJUSTMENT TO OTHER MATTERS</u></b>												
7	1	N/A	Credit Balances To recover outstanding Medi-Cal credit balances due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1					\$0	\$112	\$112		