

**REPORT
ON THE
COST REPORT REVIEW**

**LAC – RANCHO LOS AMIGOS NATIONAL
REHABILITATION CENTER
DOWNEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS: 1275540171,
1801803705 AND 1639186539**

**FISCAL PERIOD ENDED
JUNE 30, 2010**

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

**Section Chief: Maria Delgado
Audit Supervisor: Ginn Sampson
Auditor: Nicholas Lui**



TOBY DOUGLAS
Director

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



EDMUND G. BROWN JR.
Governor

November 19, 2013

Judy Wong, Manager
State Reimbursement Division
Program Audits/Reimbursement Division
County of Los Angeles
Department of Health Services
313 North Figueroa Street, Room 426
Los Angeles, CA 90012

PROVIDER: LAC – RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER
NATIONAL PROVIDER IDENTIFIER: 1275540171
FISCAL PERIOD ENDED: JUNE 30, 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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited combined settlement for the fiscal period due the Provider in the amount of \$10,325,524, and the audited costs presented in the Summary of Findings represent 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 Reimbursement Settlement (DESIG PUB HOSP Schedules)
3. Computation of Medi-Cal Costs (DESIG PUB HOSP Schedules)
4. Computation of Medi-Cal Costs (NONCONTRACT Schedules)
5. Computation of Audited Cost Based Reimbursement Clinic Settlement (CBRC Schedules)
6. Audited Allocation of Home Office Cost

7. 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's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

The audited cost data will be incorporated into the Workbook for purposes of determining final settlement in accordance with the Special Terms and Conditions Funding and Reimbursement Protocol. This final settlement will be determined by the Safety Net Financing Division and transmitted to you under separate cover.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

Chief
Office of Administrative Hearing 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.

Judy Wong
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If you have questions regarding this report, you may call the Audits Section—Gardena at (310) 516-4757.

Original Signed By:

Maria Delgado, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Cost (SCHEDULE 1) Provider No. ZZT 32014W	Reported	\$ 4,110,933	
	Net Change	\$ 2,585,619	
	Audited Cost	\$ 6,696,552	
2. Subprovider I (SCHEDULE 1-1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Designated Public Hospital Cost (SCHEDULE 1) Provider No. HSC 32014W	Reported		\$ 55,277,821
	Net Change		\$ 9,933,025
	Audited Cost		\$ 65,210,846
	Audited Amount Due Provider (State)	\$ (6,330)	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.	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 No.	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 No.	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 4 through 7)		\$ (6,330)	
9. Total Medi-Cal Cost			\$ 65,210,846

SUMMARY OF FINDINGS

Provider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2010

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Cost Based Reimbursement Clinic (CBRC FORM 3) Provider No. FHC 42014F	Reported	\$ 10,636,447	
	Net Change	\$ (304,593)	
	Audited Amount Due Provider (State)	\$ 10,331,854	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider No.	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)		\$ 10,331,854	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 10,325,524	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider No.
ZTZ 32014W

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 4,110,933	\$ 6,696,552
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4	\$	\$ 0
5. TOTAL COST (Lines 1 through 4)	\$ 4,110,933	\$ 6,696,552
6. Interim Payments (Adj 17)	\$ (2,461,810)	\$ (4,360,834)
7. Medi-Cal Overpayments (Adj)	\$	\$ 0
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0
10. Protested Amount (Adj 24)	\$ (13,192)	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT	\$ 0	\$ 0
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTERFiscal Period Ended:
JUNE 30, 2010Provider No.
ZZT 32014W

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>4,112,941</u>	\$ <u>6,720,120</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 16)	\$ <u>35,993,973</u>	\$ <u>62,769,141</u>
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3. Inpatient Ancillary Service Charges (Adj)	\$ <u>0</u>	\$ <u>0</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>35,993,973</u>	\$ <u>62,769,141</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>31,881,032</u>	\$ <u>56,049,021</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
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(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTERFiscal Period Ended:
JUNE 30, 2010Provider No.
ZZT 32014W

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 1,558,227	\$ 2,335,771
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 2,554,714	\$ 4,384,349
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 4,112,941	\$ 6,720,120
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 4,112,941	\$ 6,720,120
	(To Schedule 2)	
9. Coinsurance (Adj 16)	\$ (2,008)	\$ (427)
10. Patient and Third Party Liability (Adj 16)	\$ 0	\$ (23,141)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 4,110,933	\$ 6,696,552
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTERFiscal Period Ended:
JUNE 30, 2010Provider No.
ZZT 32014W

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	65,241	65,241
2. Inpatient Days (include private, exclude swing-bed)	65,241	65,241
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	65,241	65,241
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)	0	0

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)	\$ 82,299,720	\$ 81,920,622
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)	\$ 82,299,720	\$ 81,920,622

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 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)	\$ 82,299,720	\$ 81,920,622

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,261.47	\$ 1,255.66
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,554,714	\$ 4,384,349
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,554,714	\$ 4,384,349

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTERFiscal Period Ended:
JUNE 30, 2010Provider No.
ZZT 32014W

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
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)	\$ 5,840,145	\$ 5,836,663
7. Total Inpatient Days (Adj)	1,370	1,370
8. Average Per Diem Cost	\$ 4,262.88	\$ 4,260.34
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 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
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 15)	\$ 351.26	\$ 351.31
27. Medi-Cal Inpatient Days (Adj 15)	7,273	12,480
28. Cost Applicable to Medi-Cal	\$ 2,554,714	\$ 4,384,349
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 2,554,714	\$ 4,384,349

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTERFiscal Period Ended:
JUNE 30, 2010Provider No.
ZZT 32014W

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 Schedule 4)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider No:
HSC 32014W

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 55,277,821	\$ 65,210,846
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)	\$ 55,277,821	\$ 65,210,846
6. \$	\$ 0	\$ 0
7. \$	\$ 0	\$ 0
8. TOTAL MEDI-CAL COST (Sum of Lines 5 through 7)	\$ 55,277,821	\$ 65,210,846
	(To Summary of Findings)	
9. INTERIM PAYMENTS (Adj 22)	\$ (44,150,388)	\$ (49,898,451)
10. Medi-Cal Credit Balances (Adj 25)	\$ 0	\$ (6,330)
11. Protested Amount (Adj 24)	\$ (33,160)	\$ 0
12. \$	\$ 0	\$ 0
13. MEDI-CAL OVERPAYMENT SETTLEMENT Due Provider (State)	\$ (33,160)	\$ (6,330)
	(To Summary of Findings)	

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

Provider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider No:
HSC 32014W

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>55,359,752</u>	\$ <u>65,403,163</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 20)	\$ <u>136,084,435</u>	\$ <u>141,161,564</u>
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3. Inpatient Ancillary Service Charges (Adj)	\$ <u>0</u>	\$ <u>6,580,848</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>136,084,435</u>	\$ <u>147,742,412</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>80,724,683</u>	\$ <u>82,339,249</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 DPH 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:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider No:
HSC 32014W

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ 23,006,753	\$ 32,999,121
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ 32,352,999	\$ 32,404,042
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	\$ 0	\$ 0
5. \$ \$	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 55,359,752	\$ 65,403,163
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	(See \$ Contract Sch 1)	\$ 0
8. SUBTOTAL	\$ 55,359,752	\$ 65,403,163
	(To Contract Sch 2)	
9. Coinsurance (Adj 21)	\$ (81,931)	\$ (33,693)
10. Patient and Third Party Liability (Adj 21)	\$ 0	\$ (158,624)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 55,277,821	\$ 65,210,846
	(To DPH Sch 1)	

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

Provider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider No:
HSC 32014W

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)	65,241	65,241
2. Inpatient Days (include private, exclude swing-bed)	65,241	65,241
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	65,241	65,241
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 19)	23,927	24,171

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, Part I, Line 25, Col 27)	\$ 82,299,720	\$ 81,920,622
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)	\$ 82,299,720	\$ 81,920,622

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)	\$ 82,299,720	\$ 81,920,622

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,261.47	\$ 1,255.66
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 30,183,193	\$ 30,350,558
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 2,169,806	\$ 2,053,484
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 32,352,999	\$ 32,404,042

(To DPH Sch 3)

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

Provider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider No:
HSC 32014W

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)	\$ 5,840,145	\$ 5,836,663
7. Total Inpatient Days (Adj)	1,370	1,370
8. Average Per Diem Cost	\$ 4,262.88	\$ 4,260.34
9. Medi-Cal Inpatient Days (Adj 19)	509	482
10. Cost Applicable to Medi-Cal	\$ 2,169,806	\$ 2,053,484
CORONARY CARE UNIT		
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)	\$ 2,169,806	\$ 2,053,484
	(To DPH Sch 4)	

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

Provider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider No:
HSC 32014W

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 DPH Sch 4)

County of Los Angeles - Department of Health Services
HOSPITAL COST BASED REIMBURSEMENT CLINIC (CBRC)

FORM 1

HOSPITAL Ancillary and Clinic Costs

Hospital: Rancho Los Amigos National Rehabilitation Center, Provider NPI: 1639186539

FISCAL YEAR : 2009-10

CMS Line No.	Cost Center Descriptions	1	2	3	4	5	6	7
		Total Ancillary and Clinic Cost , CMS 2552-96, W/S B Part I, Col. 27 (Adj 26)	Total RVUs/Visits CMS 2552-96 W/S C Part I, Col. 8 (Adj 28)	Ancillary/Clinic Cost to RVU/Visits Ratio Col. 1/ Col.2	Medi-Cal RVUs/ Outpatient Clinic Visits (Adjs 29, 34, 35)	Off-Site Medi-Cal RVUs (Adj 30)	Net Medi-Cal RVUs/Visits Col 4 - Col 5 (Adjs 34, 35)	Medi-Cal Outpatient Ancillary and Clinic Costs (Column 3 X Column 6)
<u>Ancillary Service Cost Centers (RVUs)</u>								
37.00	Operating Room	\$ 6,695,624	1,433,058	4.672263	110,496	0	110,496	516,266
40.00	Anesthesiology	650,660	273,835	2.376102	25,067	0	25,067	59,562
41.00	Radiology-Diagnostic	7,232,486	312,045	23.177702	43,414	0	43,414	1,006,237
43.00	Radioisotope	974,963	6,170	158.016694	2,471	0	2,471	390,459
44.00	Laboratory	6,941,104	405,512	17.116889	66,707	9,145	57,562	985,282
44.01	Pulmonary Function	70,572	18,261	3.864630	13,217	0	13,217	51,079
46.00	Whole Blood & Packed Red Blood Cells	779,150	9,924	78.511689	802	0	802	62,966
49.00	Respiratory Therapy	2,585,350	311,301	8.304985	35	0	35	291
50.00	Physical Therapy	11,575,300	695,530	16.642417	122,071	0	122,071	2,031,556
51.00	Occupational Therapy	10,028,837	733,965	13.663917	111,004	0	111,004	1,516,749
51.01	Recreational Therapy	1,498,437	15,682	95.551397	0	0	0	0
52.00	Speech Pathology	4,646,134	204,266	22.745508	27,022	0	27,022	614,629
53.00	Electrocardiology	735,723	158,862	4.631208	29,301	0	29,301	135,699
54.00	Electroencephalography	122,521	78,193	1.566905	2,565	0	2,565	4,019
55.00	Medical Supplies Charged to Patients	5,153,898	3,373,262	1.527868	402,040	0	402,040	614,264
55.30	Implantable Devices Charged to Patients	2,567,172	1,680,231	1.527868	200,257	0	200,257	305,966
56.00	Drugs Charged to Patients	15,814,526	6,052,998	2.612677	721,422	0	721,422	1,884,842
59.00	Cast Room	363,712	3,023	120.314919	788	0	788	94,808
59.01	Audiology	374,408	16,736	22.371415	3,882	0	3,882	86,846
59.02	Consult & Liaison (Psych)	381,927	163,158	2.340841	8,264	0	8,264	19,345
59.03	Durable Medical Equipment	196,121	442,269	0.443443	52,712	0	52,712	23,375
59.04	Electromyography	1,162,601	10,747	108.179120	4,627	0	4,627	500,545
59.07	Orthotic Devices	3,465,636	18,472	187.615634	6,676	0	6,676	1,252,522
<u>Outpatient Clinic Service Cost Centers (Visits)</u>								
60.00	Clinic	11,630,908	41,891	277.646941	24,617		24,617	6,834,835
101.00	Total	\$ 95,647,770	16,459,391		1,979,457	9,145	1,970,312	18,992,143

County of Los Angeles County - Department of Health Services
HOSPITAL COST BASED REIMBURSEMENT CLINIC (CBRC)
Outpatient HOSPITAL Clinic Physician and Non-Physician Costs
Hospital: Rancho Los Amigos National Rehabilitation Center, Provider NPI: 1639186539
Fiscal Year: 2009-10

FORM 2

CMS Line No.	Cost Center Descriptions	1	2	3	4	5	6	7
		Physician Cost CMS 2552-96 Worksheet A-8-2	Non Physician Practioner (NPP) Cost (Adj 27)	Total Physician and Non-Physician Practioner Cost	Total RVUs/Visits CMS 2552-96 W/S C Part I, Col. 8 (Adj)	Phys and NPP Cost to RVU/Visits Ratio Col. 3 / Col. 4	Medi-Cal Outpatient RVUs/Visits From FORM 1 , Col 6	Medi-Cal Phys and NPP Outpatient Cost Col. 5 X Col. 6
<u>Ancillary Service Cost Centers (RVUs)</u>								
37.00	Operating Room	\$ 283,680		283,680	1,433,001	0.197962	110,496	21,874
40.00	Anesthesiology	856,057	661,877	1,517,934	273,835	5.543243	25,067	138,952
41.00	Radiology-Diagnostic	832,993		832,993	312,045	2.669464	43,414	115,892
43.00	Radioisotope	48,966		48,966	6,170	7.936143	2,471	19,610
44.00	Laboratory	500,970		500,970	405,512	1.235401	57,562	71,112
44.01	Pulmonary Function	7,462		7,462	18,261	0.408630	13,217	5,401
46.00	Whole Blood & Packed Red Blood Cells			0	9,924	0.000000	802	0
49.00	Respiratory Therapy			0	311,301	0.000000	35	0
50.00	Physical Therapy			0	695,357	0.000000	122,071	0
51.00	Occupational Therapy			0	733,844	0.000000	111,004	0
51.01	Recreational Therapy			0	15,682	0.000000	0	0
52.00	Speech Pathology			0	204,266	0.000000	27,022	0
53.00	Electrocardiology	297,482		297,482	159,313	1.867280	29,301	54,713
54.00	Electroencephalography	27,982		27,982	78,193	0.357858	2,565	918
59.00	Cast Room			0	3,023	0.000000	788	0
59.01	Audiology			0	15,530	0.000000	3,882	0
59.02	Consult & Liaison (Psych)		1,142,939	1,142,939	317,516	3.599626	8,264	29,747
59.03	Durable Medical Equipment			0	442,269	0.000000	52,712	0
59.04	Electromyography	78,434		78,434	10,682	7.342632	4,627	33,974
59.07	Orthotic Devices			0	18,438	0.000000	6,676	0
<u>Outpatient Service Cost Centers (VISITS)</u>								
60.00	Clinic	2,839,184	1,393,631	4,232,815	38,963	108.636784	24,617	2,674,312
101.00	Total	\$ 5,773,210	3,198,447	8,971,657	5,503,125		646,593	3,166,506

CMS 2552-96
W/S A-8-2 column 4

County of Los Angeles - Department of Health Services
HOSPITAL COST BASED REIMBURSEMENT CLINIC (CBRC)
Determination of HOSPITAL Outpatient Reimbursement
Hospital: Rancho Los Amigos National Rehabilitation Center, Provider NPI: 1639186539
Fiscal Year: 2009-10

FORM 3

1. Medi-Cal CBRC Clinic and Ancillary Cost (Form 1, Column 7, Line 101)	18,992,143	
2. Medi-Cal CBRC Physician and Non- Physician Cost (Form 2, Column 7, Line 101)	3,166,506	
3. Total Medi-Cal CBRC Cost	22,158,649	
4. <u>Less Payments:</u>		
a. Medi-Cal (Billing Code 01 & 03) (Adj 31)	10,634,824	
b. Medi-Cal/Care Crossover (Billing Code 02) (Adj 32)	629,282	
c. Medicare Payments QMB Pluses (Adj 33)	449,673	
d. Patient Share of Cost (Adj 31)	113,016	
e. Total Payments	11,826,795	
5. Net of CBRC Cost Less: Payments (Line 3 - Line 4e)	10,331,854	
6. Underpayment/Overpayment of Medicare/Medi-Cal QMB Visits * (fr. Medicare RA) (Adj)	0	
1) Medicare deductible /coinsurance	0	
2) Medi-Cal Allowable Payments less Medicare Payments**	0	
3) Lower of Medi-Cal/Care Crossover Payments (Billing Code 02)	0	
4. Variance Line 6.3 minus Line 6.4 (Adj)	0	
5)	0	
7. Balance Due Provider/(State) Before Protested Items (Line 5 minus or add Line 6.5)	10,331,854	
8. Protested Items: (Adj)	0	
	0	
	0	
9. Balance Due Provider (State) After Protested Items	10,331,854	
10.. Average Medi-Cal Cost Per Visit (Line 3 / Form 1, Column 6, Line 60	\$ 900.14	

Provider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REH/

Fiscal Period Ended:
JUNE 30, 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	ADMINIS-TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	408,691	0	0	0	0	0	0	0	0	3,977,605	1,019,877
39.00 Delivery Room & Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	8,472	0	0	0	0	0	0	0	0	390,725	100,184
41.00 Radiology - Diagnostic	0	248,143	0	0	0	0	0	0	0	0	4,711,290	1,207,997
43.00 Radioisotope	0	36,750	0	0	0	0	0	0	0	0	602,193	154,405
43.02 Radioisotope - Others	0	0	0	0	0	0	0	0	0	0	0	0
43.01 CT Scanner	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	388,828	0	0	0	0	0	0	0	0	4,093,169	1,049,508
44.01 Pulmonary Function	0	0	0	0	0	0	0	0	0	0	21,541	5,523
46.00 Whole Blood and Red Blood Cells	0	27,904	0	0	0	0	0	0	0	0	500,161	128,244
49.00 Respiratory Therapy	0	206,939	0	0	0	0	0	0	0	0	1,743,455	447,030
50.00 Physical Therapy	0	797,447	0	0	0	0	0	0	0	0	7,168,674	1,838,082
51.00 Occupational Therapy	0	691,210	0	0	0	0	0	0	0	0	6,135,979	1,573,295
51.01 Recreational Therapy	0	94,831	0	0	0	0	0	0	0	0	883,276	226,476
52.00 Speech Therapy	0	355,714	0	0	0	0	0	0	0	0	3,013,282	772,620
53.00 Electrocardiology	0	33,833	0	0	0	0	0	0	0	0	479,563	122,962
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	31,352	8,039
55.00 Medical Supplies Charged to Pts	0	0	0	0	0	0	0	0	0	0	3,373,261	864,920
55.30 Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	0	0	1,680,232	430,820
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	5,963,554	1,529,084
59.00 Cast Room	0	16,576	0	0	0	0	0	0	0	0	183,145	46,959
59.01 Audiology	0	25,219	0	0	0	0	0	0	0	0	226,217	58,003
59.02 Consult & Liaison (Psych)	0	8,769	0	0	0	0	0	0	0	0	133,215	34,157
59.03 Durable Medical Equipment	0	0	0	0	0	0	0	0	0	0	147,914	37,926
59.04 Electromyography	0	7,722	0	0	0	0	0	0	0	0	299,871	76,888
59.07 Orthotic Devices	0	0	0	0	0	0	0	0	0	0	2,071,740	531,204
59.13	0	0	0	0	0	0	0	0	0	0	0	0
59.14	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	495,508	0	0	0	0	0	0	0	0	5,683,133	1,457,183
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
71.00	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
NONREIMBURSABLE COST CENTER												
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	0	0
100.00 Ambulance Restocking Supp	0	0	0	0	0	0	0	0	0	0	49,761	12,759
100.02 Child Care Center	0	0	0	0	0	0	0	0	0	0	104,689	26,843
100.08 Hospital Nonreimbursable-Others	0	17,853	0	0	0	0	0	0	0	0	569,047	145,906
100.09 Hospital Space Leased to Other Agencie	0	0	0	0	0	0	0	0	0	0	693,955	177,933
100.12 MSOA - Medical Foundation	0	0	0	0	0	0	0	0	0	0	150,189	38,509
100.14 Patient Phone / TV	0	7,277	0	0	0	0	0	0	0	0	127,010	32,566
100.15 PFSW Eligibility	0	0	0	0	0	0	0	0	0	0	0	0
100.18 Vacant / Unused Space	0	0	0	0	0	0	0	0	0	0	1,177,459	301,906
100.19 Visiting Nurses-Home Health	0	0	0	0	0	0	0	0	0	0	218,138	55,932
100.22 Indigent Cost Only	0	0	0	0	0	0	0	0	0	0	570,060	146,166
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	14,582,825	0	195,369,511	39,870,656							

Provider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REH/

Fiscal Period Ended:
JUNE 30, 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
ANCILLARY COST CENTERS												
37.00 Operating Room	720,272	361,485	82,276	246,814	0	30,979	0	0	4,054	0	217,186	0
39.00 Delivery Room & Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	68,189	34,222	3,227	23,366	0	6,884	0	0	258	0	23,605	0
41.00 Radiology - Diagnostic	524,489	263,227	32,167	179,725	0	27,536	0	0	51	0	286,002	0
43.00 Radioisotope	95,906	48,133	1,727	32,864	0	4,589	0	0	38	0	35,107	0
43.02 Radioisotope - Others	0	0	0	0	0	0	0	0	0	0	0	0
43.01 CT Scanner	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	832,058	417,588	73	285,119	0	41,305	0	0	87	0	222,196	0
44.01 Pulmonary Function	23,269	11,678	0	7,974	0	0	0	0	0	0	587	0
46.00 Whole Blood and Red Blood Cells	64,256	32,248	0	22,018	0	2,295	0	0	0	0	29,927	0
49.00 Respiratory Therapy	150,090	75,326	0	51,431	0	18,358	0	0	32	0	99,627	0
50.00 Physical Therapy	1,119,961	562,079	7,570	383,774	0	69,989	0	0	31,103	0	394,068	0
51.00 Occupational Therapy	1,039,237	521,565	9,180	356,113	0	58,515	0	0	1,331	0	333,623	0
51.01 Recreational Therapy	179,535	90,104	0	61,521	0	10,326	0	0	0	0	47,200	0
52.00 Speech Therapy	357,563	179,451	0	122,525	0	32,126	0	0	0	0	168,567	0
53.00 Electrocardiology	54,037	27,120	420	18,517	0	4,589	0	0	14	0	28,499	0
54.00 Electroencephalography	44,112	22,139	0	15,116	0	0	0	0	0	0	462	0
55.00 Medical Supplies Charged to Pts	0	0	0	0	0	0	0	0	684,387	0	231,329	0
55.30 Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	340,895	0	115,226	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	64,204	7,848,719	408,965	0
59.00 Cast Room	63,778	32,009	4,647	21,855	0	2,295	0	0	42	0	8,982	0
59.01 Audiology	41,024	20,589	0	14,058	0	2,295	0	0	9	0	12,214	0
59.02 Consult & Liaison (Psych)	107,706	54,055	0	36,907	0	11,474	0	0	0	0	4,413	0
59.03 Durable Medical Equipment	0	0	0	0	0	0	0	0	0	0	10,281	0
59.04 Electromyography	423,326	212,456	0	145,060	0	1,147	0	0	16	0	3,837	0
59.07 Orthotic Devices	397,962	199,726	1,788	136,369	0	0	0	0	0	0	126,847	0
59.13	0	0	0	0	0	0	0	0	0	0	0	0
59.14	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	1,217,926	611,245	39,794	417,344	0	84,904	0	967,379	1,221	0	309,151	24,745
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
71.00	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
NONREIMBURSABLE COST CENTER												
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	0	0
100.00 Ambulance Restocking Supp	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Child Care Center	218,721	109,770	0	74,949	0	0	0	0	0	0	0	0
100.08 Hospital Nonreimbursable-Others	871,980	437,623	0	298,799	23,594	5,737	0	5,049	329	0	0	0
100.09 Hospital Space Leased to Other Agencie	1,449,844	727,638	0	496,814	0	0	0	0	0	0	0	0
100.12 MSOA - Medical Foundation	313,782	157,479	0	107,523	0	0	0	0	0	0	0	0
100.14 Patient Phone / TV	0	0	0	0	0	0	0	0	0	0	0	0
100.15 PFSW Eligibility	0	0	0	0	0	0	0	0	0	0	0	0
100.18 Vacant / Unused Space	0	0	0	0	0	0	0	0	0	0	0	0
100.19 Visiting Nurses-Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.22 Indigent Cost Only	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
TOTAL	20,435,775	9,837,013	1,547,135	6,510,018	6,789,938	1,182,922	0	10,681,491	1,165,611	7,848,719	5,808,921	818,529

Provider Name:

Fiscal Period Ended:

LAC - RANCHO LOS AMIGOS NATIONAL RE

JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.01	ALLOC COST 19.02	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 20.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 23.01	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	35,076	0	0	6,695,624		6,695,624
39.00 Delivery Room & Labor Room	0	0	0	0	0	0	0	0	0		0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	650,660		650,660
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	7,232,486		7,232,486
43.00 Radioisotope	0	0	0	0	0	0	0	0	974,963		974,963
43.02 Radioisotope - Others	0	0	0	0	0	0	0	0	0		0
43.01 CT Scanner	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	6,941,104		6,941,104
44.01 Pulmonary Function	0	0	0	0	0	0	0	0	70,572		70,572
46.00 Whole Blood and Red Blood Cells	0	0	0	0	0	0	0	0	779,150		779,150
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,585,350		2,585,350
50.00 Physical Therapy	0	0	0	0	0	0	0	0	11,575,300		11,575,300
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	10,028,837		10,028,837
51.01 Recreational Therapy	0	0	0	0	0	0	0	0	1,498,437		1,498,437
52.00 Speech Therapy	0	0	0	0	0	0	0	0	4,646,134		4,646,134
53.00 Electrocardiology	0	0	0	0	0	0	0	0	735,723		735,723
54.00 Electroencephalography	0	0	0	0	0	1,302	0	0	122,521		122,521
55.00 Medical Supplies Charged to Pts	0	0	0	0	0	0	0	0	5,153,898		5,153,898
55.30 Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	2,567,172		2,567,172
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	15,814,526		15,814,526
59.00 Cast Room	0	0	0	0	0	0	0	0	363,712		363,712
59.01 Audiology	0	0	0	0	0	0	0	0	374,408		374,408
59.02 Consult & Liaison (Psych)	0	0	0	0	0	0	0	0	381,927		381,927
59.03 Durable Medical Equipment	0	0	0	0	0	0	0	0	196,121		196,121
59.04 Electromyography	0	0	0	0	0	0	0	0	1,162,601		1,162,601
59.07 Orthotic Devices	0	0	0	0	0	0	0	0	3,465,636		3,465,636
59.13	0	0	0	0	0	0	0	0	0		0
59.14	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	81,720	0	0	0	735,164	0	0	11,630,908		11,630,908
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	0		0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTE											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0		0
97.00 Research	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
100.00 Ambulance Restocking Supp	0	0	0	0	0	0	0	0	62,520		62,520
100.02 Child Care Center	0	0	0	0	0	0	0	0	534,971		534,971
100.08 Hospital Nonreimbursable-Others	0	0	0	0	0	0	0	0	2,358,064		2,358,064
100.09 Hospital Space Leased to Other Agen	0	0	0	0	0	0	0	0	3,546,184		3,546,184
100.12 MSOA - Medical Foundation	0	0	0	0	0	0	0	0	767,481		767,481
100.14 Patient Phone / TV	0	0	0	0	0	0	0	0	159,576		159,576
100.15 PFSW Eligibility	2,065,998	0	0	0	0	0	0	0	2,065,998		2,065,998
100.18 Vacant / Unused Space	0	0	0	0	0	0	0	0	1,479,365		1,479,365
100.19 Visiting Nurses-Home Health	0	0	0	0	0	0	0	0	274,070		274,070
100.22 Indigent Cost Only	0	0	0	0	0	0	0	0	716,226		716,226
100.04	0	0	0	0	0	0	0	0	0		0
TOTAL	<u>2,644,647</u>	<u>578,649</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,805,217</u>	<u>0</u>	<u>0</u>	<u>195,369,511</u>	<u>0</u>	<u>195,369,511</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:

Fiscal Period Ended:

LAC - RANCHO LOS AMIGOS NATIONAL REHABILITA

JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
	5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	6.00		7.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj 7)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(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	14,480,094										
7.00	Maintenance and Repairs	3,898,347								16,265,279		
8.00	Operation of Plant	1,123,517								7,164,752		22,720
9.00	Laundry and Linen Service	153,677								974,647		5,843
10.00	Housekeeping	1,555,392								4,717,968		10,548
11.00	Dietary									4,399,386		18,620
12.00	Cafeteria									271,831		12,409
13.00	Personnel									0		
14.00	Nursing Administration	4,513,514								7,360,446		20,029
15.00	Central Services & Supply	258,634								556,932		6,411
16.00	Pharmacy	3,600,778								5,766,028		8,172
17.00	Medical Records and Library	1,666,258								3,546,530		19,295
18.00	Social Service	181,682								392,492		4,305
19.00	PFSW Provider/Eligibility - Total	1,007,128								1,693,620		5,861
19.01	PFSW Provider Portion									0		
19.02	County & Contract Physician									0		
20.00	Nonphysician Anesthetists									0		
20.01	Nonphysician Practitioners - Total									0		
22.00	I&R Services-Salary & Fringes Approved	342,099								1,323,861		800
23.00	I&R Services - Other Program									0		
23.01	Physician Teaching									0		
INPATIENT ROUTINE COST CENTERS												
25.00	Adults & Pediatrics (Gen Routine)	23,536,818								40,377,707		134,611
26.00	Intensive Care Unit	2,243,850								3,512,524		3,956
27.00	Coronary Care Unit									0		
28.00	Neonatal Intensive 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		

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:

Fiscal Period Ended:

LAC - RANCHO LOS AMIGOS NATIONAL REHABILITA

JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj) (Adj)	6.01 (Adj) (Adj)	6.02 (Adj) (Adj)	6.03 (Adj) (Adj)	6.04 (Adj) (Adj)	6.05 (Adj) (Adj)	6.06 (Adj) (Adj)	6.07 (Adj) (Adj)	6.08 (Adj) (Adj)	6.00 (Adj)	7.00 (Adj 7) (Adj)	
ANCILLARY COST CENTERS												
37.00	Operating Room	2,235,721									3,977,605	19,594
39.00	Delivery Room & Labor Room										0	
40.00	Anesthesiology	46,347									390,725	1,855
41.00	Radiology - Diagnostic	1,357,451									4,711,290	14,268
43.00	Radioisotope	201,041									602,193	2,609
43.02	Radioisotope - Others										0	
43.01	CT Scanner										0	
44.00	Laboratory	2,127,059									4,093,169	22,635
44.01	Pulmonary Function										21,541	633
46.00	Whole Blood and Red Blood Cells	152,648									500,161	1,748
49.00	Respiratory Therapy	1,132,048									1,743,455	4,083
50.00	Physical Therapy	4,362,383									7,168,674	30,467
51.00	Occupational Therapy	3,781,219									6,135,979	28,271
51.01	Recreational Therapy	518,767									883,276	4,884
52.00	Speech Therapy	1,945,909									3,013,282	9,727
53.00	Electrocardiology	185,079									479,563	1,470
54.00	Electroencephalography										31,352	1,200
55.00	Medical Supplies Charged to Pts										3,373,261	
55.30	Impl. Dev. Charged to Patient										1,680,232	
56.00	Drugs Charged to Patients										5,963,554	
59.00	Cast Room	90,679									183,145	1,735
59.01	Audiology	137,957									226,217	1,116
59.02	Consult & Liaison (Psych)	47,971									133,215	2,930
59.03	Durable Medical Equipment										147,914	
59.04	Electromyography	42,241									299,871	11,516
59.07	Orthotic Devices										2,071,740	10,826
59.13											0	
59.14											0	
60.00	Clinic	2,710,646									5,683,133	33,132
60.01	Other Clinic Services										0	
61.00	Emergency										0	
62.00	Observation Beds										0	
71.00											0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen										0	
97.00	Research										0	
98.00	Physicians' Private Office										0	
100.00	Ambulance Restocking Supp										49,761	
100.02	Child Care Center										104,689	5,950
100.08	Hospital Nonreimbursable-Others	97,661									569,047	23,721
100.09	Hospital Space Leased to Other Agencies										693,955	39,441
100.12	MSOA - Medical Foundation										150,189	8,536
100.14	Patient Phone / TV	39,810									127,010	
100.15	PFSW Eligibility										0	
100.18	Vacant / Unused Space										1,177,459	
100.19	Visiting Nurses-Home Health										218,138	
100.22	Indigent Cost Only										570,060	
100.04											0	
	TOTAL	79,774,425	0	0	0	0	0	0	0	0	155,498,855	555,927
	COST TO BE ALLOCATED	14,582,825	0	0	0	0	0	0	0	0	39,870,656	20,435,775
	UNIT COST MULTIPLIER - SCH 8	0.182801	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.256405	36.759817

Provider Name:

Fiscal Period Ended:

LAC - RANCHO LOS AMIGOS NATIONAL REHABILITA

JUNE 30, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (FTES)	PERSONNEL (HR)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (COST)	SOC SERV (TIME SPENT)	PFSW PROV ELIGIBILITY (% SPENT)	
	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 7)	(Adj)	(Adj 7)	(Adj 8)	(Adj 9)	(Adj)	(Adj 12)	(Adj 10)	(Adj)	(Adj 13)	(Adj 11)	(Adj)	
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	19,594	45,224	19,594		27		8,754		3,167,025			
39.00	Delivery Room & Labor Room												
40.00	Anesthesiology	1,855	1,774	1,855		6		556		344,205			
41.00	Radiology - Diagnostic	14,268	17,681	14,268		24		111		4,170,499			
43.00	Radioisotope	2,609	949	2,609		4		83		511,930			
43.02	Radioisotope - Others												
43.01	CT Scanner												
44.00	Laboratory	22,635	40	22,635		36		188		3,240,080			
44.01	Pulmonary Function	633		633						8,558			
46.00	Whole Blood and Red Blood Cells	1,748		1,748		2				436,404			
49.00	Respiratory Therapy	4,083		4,083		16		70		1,452,770			
50.00	Physical Therapy	30,467	4,161	30,467		61		67,156		5,746,325			
51.00	Occupational Therapy	28,271	5,046	28,271		51		2,874		4,864,909			
51.01	Recreational Therapy	4,884		4,884		9				688,270			
52.00	Speech Therapy	9,727		9,727		28				2,458,060			
53.00	Electrocardiology	1,470	231	1,470		4		31		415,580			
54.00	Electroencephalography	1,200		1,200						6,739			
55.00	Medical Supplies Charged to Pts							1,477,699		3,373,261			
55.30	Impl. Dev. Charged to Patient							736,046		1,680,232			
56.00	Drugs Charged to Patients							138,627	7,777,066	5,963,554			
59.00	Cast Room	1,735	2,554	1,735		2		90		130,983			
59.01	Audiology	1,116		1,116		2		20		178,108			
59.02	Consult & Liaison (Psych)	2,930		2,930		10				64,349			
59.03	Durable Medical Equipment									149,914			
59.04	Electromyography	11,516		11,516		1		35		55,947			
59.07	Orthotic Devices	10,826	983	10,826						1,849,690			
59.13													
59.14													
60.00	Clinic	33,132	21,873	33,132	0	74	71,281	2,637		4,508,062	202		
60.01	Other Clinic Services												
61.00	Emergency												
62.00	Observation Beds												
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen												
97.00	Research												
98.00	Physicians' Private Office												
100.00	Ambulance Restocking Supp												
100.02	Child Care Center	5,950		5,950									
100.08	Hospital Nonreimbursable-Others	23,721		23,721	731	5	372	711					
100.09	Hospital Space Leased to Other Agencies	39,441		39,441									
100.12	MSOA - Medical Foundation	8,536		8,536									
100.14	Patient Phone / TV												
100.15	PFSW Eligibility											7,812	
100.18	Vacant / Unused Space												
100.19	Visiting Nurses-Home Health												
100.22	Indigent Cost Only												
100.04													
	TOTAL	533,207	850,398	516,816	210,367	1,031	0	787,062	2,516,739	7,777,066	84,706,044	6,682	10,000
	COST TO BE ALLOCATED	9,837,013	1,547,135	6,510,018	6,789,938	1,182,922	0	10,681,491	1,165,611	7,848,719	5,808,921	818,529	2,644,647
	UNIT COST MULTIPLIER - SCH 8	18.448769	1.819306	12.596395	32.276631	1147.354006	0.000000	13.571347	0.463144	1.009213	0.068577	122.497565	264.464705

Provider Name:

Fiscal Period Ended:

LAC - RANCHO LOS AMIGOS NATIONAL REHABILITA

JUNE 30, 2010

	PFSW PROV PORTION (% SPENT)	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PHYSICIAN TEACHING (ASG TIME)
	19.01 (Adj) (Adj)	19.02 (Adj) (Adj)	20.00 (Adj) (Adj)	20.01 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	23.01 (Adj) (Adj)
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
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6.08							
6.00							
7.00							
8.00							
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10.00							
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13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.01							
19.02							
20.00							
20.01							
22.00							
23.00							
23.01							
INPATIENT ROUTINE COST CENTERS							
25.00	Adults & Pediatrics (Gen Routine)	1,840			451,706	451,706	451,706
26.00	Intensive Care Unit	39					
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						

Provider Name:

Fiscal Period Ended:

LAC - RANCHO LOS AMIGOS NATIONAL REHABILITA

JUNE 30, 2010

	PFSW PROV PORTION (% SPENT)	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PHYSICIAN TEACHING (ASG TIME)
	19.01 (Adj) (Adj)	19.02 (Adj) (Adj)	20.00 (Adj) (Adj)	20.01 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	23.01 (Adj) (Adj)
ANCILLARY COST CENTERS							
37.00					15,328	15,328	15,328
39.00							
40.00							
41.00							
43.00							
43.02							
43.01							
44.00							
44.01							
46.00							
49.00							
50.00							
51.00							
51.01							
52.00							
53.00							
54.00					569	569	569
55.00							
55.30							
56.00							
59.00							
59.01							
59.02							
59.03							
59.04							
59.07							
59.13							
59.14							
60.00	309				321,260	321,260	321,260
60.01							
61.00							
62.00							
71.00							
82.00							
83.00							
84.00							
85.00							
86.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
100.00							
100.02							
100.08							
100.09							
100.12							
100.14							
100.15							
100.18							
100.19							
100.22							
100.04							
TOTAL	2,188	0	0	0	788,863	788,863	788,863
COST TO BE ALLOCATED	578,649	0	0	0	1,805,217	0	0
UNIT COST MULTIPLIER - SCH 8	264.464705	0.000000	0.000000	0.000000	2.288378	0.000000	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 10,773	\$ 13,631	\$ 24,404
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	19,463,289	453	19,463,742
4.00	New Cap Rel Costs-Movable Equipment	2,402,051	406,193	2,808,244
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	14,475,781	(55,647)	14,420,134
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	35,096,556	(762,983)	34,333,573
7.00	Maintenance and Repairs	8,662,598	0	8,662,598
8.00	Operation of Plant	6,493,368	0	6,493,368
9.00	Laundry and Linen Service	826,710	0	826,710
10.00	Housekeeping	4,217,294	0	4,217,294
11.00	Dietary	4,017,475	0	4,017,475
12.00	Cafeteria	17,313	0	17,313
13.00	Personnel		0	0
14.00	Nursing Administration	6,124,562	0	6,124,562
15.00	Central Services & Supply	378,159	0	378,159
16.00	Pharmacy	4,940,189	0	4,940,189
17.00	Medical Records and Library	2,846,181	0	2,846,181
18.00	Social Service	270,982	0	270,982
19.00	PFSW Provider/Eligibility - Total	1,389,303	0	1,389,303
19.01	PFSW Provider Portion		0	0
19.02	County & Contract Physician		0	0
20.00	Nonphysician Anesthetists		0	0
20.01	Nonphysician Practitioners - Total		0	0
22.00	I&R Services-Salary & Fringes Approved	1,244,916	0	1,244,916
23.00	I&R Services - Other Program		0	0
23.01	Physician Teaching		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	33,314,183	0	33,314,183
26.00	Intensive Care Unit	3,021,206	0	3,021,206
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:
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 3,167,025	\$ 0	\$ 3,167,025
39.00	Delivery Room & Labor Room		0	0
40.00	Anesthesiology	344,205	0	344,205
41.00	Radiology - Diagnostic	4,170,499	0	4,170,499
43.00	Radioisotope	511,930	0	511,930
43.02	Radioisotope - Others		0	0
43.01	CT Scanner		0	0
44.00	Laboratory	3,240,080	0	3,240,080
44.01	Pulmonary Function	8,558	0	8,558
46.00	Whole Blood and Red Blood Cells	436,404	0	436,404
49.00	Respiratory Therapy	1,452,770	0	1,452,770
50.00	Physical Therapy	5,746,325	0	5,746,325
51.00	Occupational Therapy	4,864,909	0	4,864,909
51.01	Recreational Therapy	688,270	0	688,270
52.00	Speech Therapy	2,458,060	0	2,458,060
53.00	Electrocardiology	415,580	0	415,580
54.00	Electroencephalography	6,739	0	6,739
55.00	Medical Supplies Charged to Pts	3,373,261	0	3,373,261
55.30	Impl. Dev. Charged to Patient	1,680,232	0	1,680,232
56.00	Drugs Charged to Patients	5,963,554	0	5,963,554
59.00	Cast Room	130,983	0	130,983
59.01	Audiology	178,108	0	178,108
59.02	Consult & Liaison (Psych)	64,349	0	64,349
59.03	Durable Medical Equipment	147,914	0	147,914
59.04	Electromyography	55,947	0	55,947
59.07	Orthotic Devices	1,849,690	0	1,849,690
59.13			0	0
59.14			0	0
60.00	Clinic	4,519,038	(10,976)	4,508,062
60.01	Other Clinic Services		0	0
61.00	Emergency		0	0
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 194,687,319	\$ (409,329)	\$ 194,277,990
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
100.00	Ambulance Restocking Supp	49,761	0	49,761
100.02	Child Care Center		0	0
100.08	Hospital Nonreimbursable-Others	133,829	0	133,829
100.09	Hospital Space Leased to Other Agencies		0	0
100.12	MSOA - Medical Foundation		0	0
100.14	Patient Phone / TV	119,733	0	119,733
100.15	PFSW Eligibility		0	0
100.18	Vacant / Unused Space		0	0
100.19	Visiting Nurses-Home Health	218,138	0	218,138
100.22	Indigent Cost Only	570,060	0	570,060
100.04			0	0
100.99	SUBTOTAL	\$ 1,091,521	\$ 0	\$ 1,091,521
101	TOTAL	\$ 195,778,840	\$ (409,329)	\$ 195,369,511

(To Schedule 8)

Provider Name							Fiscal Period		Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1275540171		35
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 COSTS											
1	10A	A			6.00	7	Administrative and General To adjust the administration revenue abatement to match provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2340	\$35,096,556	\$3,000	\$35,099,556 *	
2	10A 10A	A A			60.00 60.00		Clinic Clinic To reverse the provider's adjustment due to a reporting error and adjust the cost according to the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2340	\$4,519,038 * 4,513,550	(\$5,488) (5,488)	\$4,513,550 * 4,508,062	
3	10A	A			5.00	7	Employee Benefits To eliminate reported past pension costs because they are fully amortized. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$14,475,781	(\$7,099,762)	\$7,376,019 *	
4	10A	A			5.00	7	Employee Benefits To include pension bond interest expense to agree with the provider's allocation of past service pension cost to health care components. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$7,376,019	\$7,044,115	\$14,420,134	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1275540171		35
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 COSTS											
5	10A	A			1.00	7	Old Capital Related Costs - Buildings and Fixtures	\$10,773	\$13,631	\$24,404	
	10A	A			3.00	7	New Capital Related Costs - Buildings and Fixtures	19,463,289	453	19,463,742	
	10A	A			4.00	7	New Capital Related Costs - Movable Equipment	2,402,051	191,297	2,593,348 *	
	10A	A			6.00	7	Administrative and General	* 35,099,556	(765,983)	34,333,573	
							To adjust reported home office costs to agree with the Los Angeles County Home Office Audit Report for fiscal period ended June 30, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				
6	10A	A			4.00	7	New Capital Related Costs - Movable Equipment	* \$2,593,348	\$214,896	\$2,808,244	
							To adjust depreciation expenses to match provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2340				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1275540171		35
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 STATISTICS												
7	9	B-1		6	1,2,3,4	Administrative and General (Square Feet)	141,157	(250)	140,907			
	9	B-1		14	1-4,7,8,10	Nursing Administration	19,779	250	20,029			
	9	B-1		60	1,3,7,8,10	Clinic	30,042	3,090	33,132			
	9	B-1		60	2,4	Clinic	26,547	6,585	33,132			
	9	B-1		1,3	1,3	Total - Square Feet	1,104,521	3,090	1,107,611			
	9	B-1		2,4	2,4	Total - Square Feet	956,457	6,585	963,042			
	9	B-1		7	7	Total - Square Feet	552,587	3,340	555,927			
	9	B-1		8	8	Total - Square Feet	529,867	3,340	533,207			
	9	B-1		10	10	Total - Square Feet	513,476	3,340	516,816			
To adjust square footage statistics to agree with provider's records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Section 2300, 2304 and 2306												
8	9	B-1		60.00	11	Clinic (Meal Served)	731	(731)	0			
	9	B-1		100.08	11	Hospital Nonreimbursable-Others	0	731	731			
To reclassify clinic meals statistics to the proper cost center. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306												
9	9	B-1		25.00	12	Adults and Pediatrics (FTEs)	452	1	453			
	9	B-1		50.00	12	Physical Therapy	60	1	61			
	9	B-1		52.00	12	Speech Pathology	27	1	28			
	9	B-1		100.08	12	Hospital Nonreimbursable-Others	0	5	5			
	9	B-1		12.00	12	Total - FTEs	1,023	8	1,031			
To include volunteer meal statistics to agree with provider's supporting records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name							Fiscal Period		Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1275540171		35
Report References							Explanation of Audit Adjustments				
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED STATISTICS											
10	9	B-1			16.00	15	Pharmacy (Costed Requisition)	9,885	(9,193)	692	
	9	B-1			19.00	15	PFSW Provider /Eligibility	88	(88)	0	
	9	B-1			59.00	15	Cast Room	0	90	90	
	9	B-1			15.00	15	Total - Costed Requisition	2,525,930	(9,191)	2,516,739	
							To adjust central supply statistics to agree with provider's supporting records 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
11	9	B-1			25.00	18	Adults and Pediatrics (Time Spent)	6,017	435	6,452	
	9	B-1			18.00	18	Total - Time Spent	6,247	435	6,682	
							To adjust time spent statistics to agree with provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
12	9	B-1			25.00	14	Adults and Pediatrics (Nursing Hours)	700,730	(30,001)	670,729	
	9	B-1			60.00	14	Clinic	67,731	3,550	71,281	
	9	B-1			100.08	14	Hospital Nonreimbursable-Others	0	372	372	
	9	B-1			14.00	14	Total - Nursing Hours	813,141	(26,079)	787,062	
							To adjust nursing hours statistics to agree with provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306				
13	9	B-1			60.00	17	Clinic (Cost)	4,519,038	(10,976)	4,508,062	
	9	B-1			17.00	17	Total - Cost	84,717,020	(10,976)	84,706,044	
							To adjust direct cost statistics to agree with auditor's adjustments. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Section 2300, 2304 and 2306				

Provider Name							Fiscal Period		Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1275540171		35
Report References							Explanation of Audit Adjustments				
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENT TO REPORTED TOTAL RELATIVE VALUE UNITS											
14	Desig Pub Hosp 5,5	C	I		37.00	8	Operating Room	1,433,001	57	1,433,058	
	Desig Pub Hosp 5,5	C	I		50.00	8	Physical Therapy	695,357	173	695,530	
	Desig Pub Hosp 5,5	C	I		51.00	8	Occupational Therapy	733,844	121	733,965	
	Desig Pub Hosp 5,5	C	I		53.00	8	Electrocardiology	159,313	(451)	158,862	
	Desig Pub Hosp 5,5	C	I		59.01	8	Audiology	15,530	1,206	16,736	
	Desig Pub Hosp 5,5	C	I		59.02	8	Consult & Liaison	317,516	(154,358)	163,158	
	Desig Pub Hosp 5,5	C	I		59.04	8	Electromyography	10,682	65	10,747	
	Desig Pub Hosp 5,5	C	I		59.07	8	Orthotic Devices	18,438	34	18,472	
	Desig Pub Hosp 5,5	C	I		60.00	8	Clinic	40,257	(52)	40,205	
	Desig Pub Hosp 5,5	C	I		101.00	8	Total RVUs	16,610,910	(153,205)	16,457,705	
							To adjust total Relative Value Units (RVU's) to agree with the provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1275540171		35
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 - NONCONTRACT												
15	4A	Supplemental	Sch 7	XIX	9.00	2	Medi-Cal Administrative Days	7,273	5,207	12,480		
	4A	Supplemental	Sch 7	XIX	9.00	2	Medi-Cal Administrative Day Rate	\$351.26	\$0.05	\$351.31		
16	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$35,993,973	\$26,775,168	\$62,769,141		
	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	0	23,141	23,141		
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	2,008	(1,581)	427		
17	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$2,461,810	\$1,899,024	\$4,360,834		
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2009 through June 30, 2010 Payment Period: July 1, 2010 through August 28, 2013 Report Date: September 5, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541</p>												

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1275540171		35
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 - NONCONTRACT												
18	6	D-4	XIX	37.00	2	Medi-Cal Ancillary RVUs - Operating Room	5,819	2,652	8,471			
	6	D-4	XIX	40.00	2	Medi-Cal Ancillary RVUs - Anesthesiology	1,565	467	2,032			
	6	D-4	XIX	41.00	2	Medi-Cal Ancillary RVUs - Radiology - Diagnostic	5,211	2,725	7,936			
	6	D-4	XIX	43.00	2	Medi-Cal Ancillary RVUs - Radioisotope	155	87	242			
	6	D-4	XIX	44.00	2	Medi-Cal Ancillary RVUs - Laboratory	11,716	6,480	18,196			
	6	D-4	XIX	44.01	2	Medi-Cal Ancillary RVUs - Pulmonary Function	269	51	320			
	6	D-4	XIX	50.00	2	Medi-Cal Ancillary RVUs - Physical Therapy	16,291	13,873	30,164			
	6	D-4	XIX	51.00	2	Medi-Cal Ancillary RVUs - Occupational Therapy	16,641	3,541	20,182			
	6	D-4	XIX	51.01	2	Medi-Cal Ancillary RVUs - Recreational Therapy	377	171	548			
	6	D-4	XIX	52.00	2	Medi-Cal Ancillary RVUs - Speech Pathology	2,366	1,304	3,670			
	6	D-4	XIX	53.00	2	Medi-Cal Ancillary RVUs - Electrocardiology	1,253	1,809	3,062			
	6	D-4	XIX	54.00	2	Medi-Cal Ancillary RVUs - Electroencephalography	277	169	446			
	6	D-4	XIX	55.00	2	Medi-Cal Ancillary RVUs - Medical Supplies Charged to Patients	62,304	27,310	89,614			
	6	D-4	XIX	55.30	2	Medi-Cal Ancillary RVUs - Implantable Devices Charged to Patients	31,034	13,603	44,637			
	6	D-4	XIX	56.00	2	Medi-Cal Ancillary RVUs - Drugs Charged to Patients	111,799	49,004	160,803			
	6	D-4	XIX	59.00	2	Medi-Cal Ancillary RVUs - Cast Room	27	30	57			
	6	D-4	XIX	59.01	2	Medi-Cal Ancillary RVUs - Audiology	483	196	679			
	6	D-4	XIX	59.02	2	Medi-Cal Ancillary RVUs - Consult and Liaison	22,668	(3,930)	18,738			
	6	D-4	XIX	59.03	2	Medi-Cal Ancillary RVUs - Durable Medical Equipment	8,169	3,580	11,749			
	6	D-4	XIX	59.04	2	Medi-Cal Ancillary RVUs - Electromyography	0	85	85			
	6	D-4	XIX	59.07	2	Medi-Cal Ancillary RVUs - Orthotic Devices	481	147	628			
	6	D-4	XIX	60.00	2	Medi-Cal Ancillary RVUs - Clinic	31	(16)	15			
	6	D-4	XIX	101.00	2	Medi-Cal Ancillary RVUs - Total	298,936	123,338	422,274			
To adjust noncontract RVUs to agree with provider's Exhibit C-1b, AFF 10B, and other supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2204, 2300 and 2304												

Provider Name							Fiscal Period		Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1275540171		35
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 - DESIGNATED PUBLIC HOSPITAL											
19	Desig Pub Hosp 4	D-1	I	V	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	23,927	244	24,171	
	Desig Pub Hosp 4A	D-1	II	V	43.00	4	Medi-Cal Inpatient Days - Intensive Care Unit	509	(27)	482	
20	Desig Pub Hosp 2	E-3	III	V	10.00	1	Medi-Cal Routine Service Charges	\$136,084,435	\$5,077,129	\$141,161,564	
21	Desig Pub Hosp 3	E-3	III	V	33.00	1	Medi-Cal Deductibles	\$0	\$158,624	\$158,624	
	Desig Pub Hosp 3	E-3	III	V	36.00	1	Medi-Cal Coinsurance	81,931	(48,238)	33,693	
22	Desig Pub Hosp 1	E-3	III	V	57.00	1	Medi-Cal Interim Payments	\$44,150,388	\$5,748,063	\$49,898,451	
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2009 through June 30, 2010 Payment Period: July 1, 2009 through August 28, 2013 Report Dates: September 6, 2013 and September 10, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541				
23	Desig Pub Hosp 6	D-4		V	37.00	2	Medi-Cal Ancillary RVUs - Operating Room	317,984	203,047	521,031	
	Desig Pub Hosp 6	D-4		V	40.00	2	Medi-Cal Ancillary RVUs - Anesthesiology	57,326	36,979	94,305	
	Desig Pub Hosp 6	D-4		V	41.00	2	Medi-Cal Ancillary RVUs - Radiology - Diagnostic	72,295	31,525	103,820	
	Desig Pub Hosp 6	D-4		V	43.00	2	Medi-Cal Ancillary RVUs - Radioisotope	868	302	1,170	
	Desig Pub Hosp 6	D-4		V	44.00	2	Medi-Cal Ancillary RVUs - Laboratory	97,338	37,630	134,968	
	Desig Pub Hosp 6	D-4		V	44.01	2	Medi-Cal Ancillary RVUs - Pulmonary Function	554	(6)	548	
	Desig Pub Hosp 6	D-4		V	46.00	2	Medi-Cal Ancillary RVUs - Whole Blood and Packed Red Blood Cells	2,682	1,371	4,053	
	Desig Pub Hosp 6	D-4		V	49.00	2	Medi-Cal Ancillary RVUs - Respiratory Therapy	124,327	60,100	184,427	
	Desig Pub Hosp 6	D-4		V	50.00	2	Medi-Cal Ancillary RVUs - Physical Therapy	215,730	81,678	297,408	
-Continued on next page-											

Provider Name							Fiscal Period		Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1275540171		35
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 - DESIGNATED PUBLIC HOSPITAL											
-Continued from previous page-											
	Desig Pub Hosp 6	D-4	V	51.00	2	Medi-Cal Ancillary RVUs - Occupational Therapy	245,545	103,982	349,527		
	Desig Pub Hosp 6	D-4	V	51.01	2	Medi-Cal Ancillary RVUs - Recreational Therapy	5,658	2,604	8,262		
	Desig Pub Hosp 6	D-4	V	52.00	2	Medi-Cal Ancillary RVUs - Speech Pathology	70,589	30,561	101,150		
	Desig Pub Hosp 6	D-4	V	53.00	2	Medi-Cal Ancillary RVUs - Electrocardiology	34,253	17,747	52,000		
	Desig Pub Hosp 6	D-4	V	54.00	2	Medi-Cal Ancillary RVUs - Electroencephalography	19,656	7,884	27,540		
	Desig Pub Hosp 6	D-4	V	55.00	2	Medi-Cal Ancillary RVUs - Medical Supplies Charged to Patients	935,010	416,588	1,351,598		
	Desig Pub Hosp 7	D-5	V	55.30	2	Medi-Cal Ancillary RVUs - Implantable Devices Charged to Patients	465,731	207,504	673,235		
	Desig Pub Hosp 6	D-4	V	56.00	2	Medi-Cal Ancillary RVUs - Drugs Charged to Patients	1,677,787	747,528	2,425,315		
	Desig Pub Hosp 6	D-4	V	59.00	2	Medi-Cal Ancillary RVUs - Cast Room	389	179	568		
	Desig Pub Hosp 6	D-4	V	59.01	2	Medi-Cal Ancillary RVUs - Audiology	3,633	941	4,574		
	Desig Pub Hosp 6	D-4	V	59.02	2	Medi-Cal Ancillary RVUs - Consult and Liaison	115,427	(50,807)	64,620		
	Desig Pub Hosp 6	D-4	V	59.03	2	Medi-Cal Ancillary RVUs - Durable Medical Equipment	122,589	54,619	177,208		
	Desig Pub Hosp 6	D-4	V	59.04	2	Medi-Cal Ancillary RVUs - Electromyography	594	360	954		
	Desig Pub Hosp 6	D-4	V	59.07	2	Medi-Cal Ancillary RVUs - Orthotic Devices	1,325	535	1,860		
	Desig Pub Hosp 6	D-4	V	60.00	2	Medi-Cal Ancillary RVUs - Clinics	467	240	707		
	Desig Pub Hosp 6	D-4	V	101.00	2	Medi-Cal Ancillary RVUs - Total	4,587,757	1,993,091	6,580,848		
To adjust contract RVUs to agree with provider's Exhibit C-1b, Exhibit C1-d and other supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2204, 2300 and 2304											

Provider Name							Fiscal Period		Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1275540171		35
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>ADJUSTMENTS TO OTHER MATTERS</u>											
24	Desig Pub Hosp 1 Noncontract 1	E-3 E-3	III III	V XIX	59.00 59.00	1 1	Protested Amounts - Contract Protested Amounts - Noncontract To eliminated protested amounts. 42 CFR 413.20, 413.24 and 413.5 CMS Pub. 15-1, Sections 2300, and 2304 CMS Pub. 15-2, Section 115.2B	\$33,160 13,192	(\$33,160) (13,192)	\$0 0	
25	Desig Pub Hosp 1	Not Reported					Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$6,330	\$6,330	

Provider Name							Fiscal Period		Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1275540171		35
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>CBRC ADJUSTMENT TO REPORTED COSTS</u>											
26	Form 1	1			37.00	1	Operating Room	\$6,718,194	(\$22,570)	\$6,695,624	
	Form 1	1			40.00	1	Anesthesiology	652,752	(2,092)	650,660	
	Form 1	1			41.00	1	Radiology - Diagnostic	7,258,398	(25,912)	7,232,486	
	Form 1	1			43.00	1	Radioisotope	978,243	(3,280)	974,963	
	Form 1	1			44.00	1	Laboratory	6,963,736	(22,632)	6,941,104	
	Form 1	1			44.01	1	Pulmonary Function	70,644	(72)	70,572	
	Form 1	1			46.00	1	Whole Blood and Packed Red Blood Cells	781,877	(2,727)	779,150	
	Form 1	1			49.00	1	Respiratory Therapy	2,595,559	(10,209)	2,585,350	
	Form 1	1			50.00	1	Physical Therapy	11,614,880	(39,580)	11,575,300	
	Form 1	1			51.00	1	Occupational Therapy	10,063,618	(34,781)	10,028,837	
	Form 1	1			51.01	1	Recreational Therapy	1,503,379	(4,942)	1,498,437	
	Form 1	1			52.00	1	Speech Pathology	4,662,432	(16,298)	4,646,134	
	Form 1	1			53.00	1	Electrocardiology	738,404	(2,681)	735,723	
	Form 1	1			54.00	1	Electroencephalography	122,614	(93)	122,521	
	Form 1	1			55.00	1	Medical Supplies Charged to Patients	5,171,329	(17,431)	5,153,898	
	Form 1	1			55.30	1	Implantable Devices Charged to Patients	2,575,853	(8,681)	2,567,172	
	Form 1	1			56.00	1	Drugs Charged to Patients	15,883,854	(69,328)	15,814,526	
	Form 1	1			59.00	1	Cast Room	364,645	(933)	363,712	
	Form 1	1			59.01	1	Audiology	375,686	(1,278)	374,408	
	Form 1	1			59.02	1	Consult and Liaison	382,580	(653)	381,927	
	Form 1	1			59.03	1	Durable Medical Equipment	196,922	(801)	196,121	
	Form 1	1			59.04	1	Electromyography	1,163,473	(872)	1,162,601	
	Form 1	1			59.07	1	Orthotic Devices	3,476,108	(10,472)	3,465,636	
	Form 1	1			60.00	1	Clinic	11,329,221	301,687	11,630,908	
	Form 1	1			101.00	1	Total	95,644,401	3,369	95,647,770	
							To adjust reported ancillary costs to agree with the hospital audit report for the fiscal period ended June 30, 2010. 42 CFR 413.17, 413.20, 412.24 and 413.50 CMS Pub. 15-1, Sections 2150.2, 2304 and 2306				

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1275540171		35
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
CBRC ADJUSTMENT TO REPORTED NON - PHYSICIAN PRACTITIONERS												
27	Form 2	2			60.00	2	Clinic			\$2,357,549	(\$963,918)	\$1,393,631
	Form 2	2			101.00	2	Total			4,162,365	(963,918)	3,198,447
							To adjust reported non-physician practioner costs to agree with provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304					

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1275540171		35
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
CBRC ADJUSTMENT TO REPORTED TOTAL RELATIVE VALUE UNITS												
28	Form 1	1			37.00	2	Operating Room	1,433,001	57	1,433,058		
	Form 1	1			50.00	2	Physical Therapy	695,357	173	695,530		
	Form 1	1			51.00	2	Occupational Therapy	733,844	121	733,965		
	Form 1	1			53.00	2	Electrocardiology	159,313	(451)	158,862		
	Form 1	1			59.01	2	Audiology	15,530	1,206	16,736		
	Form 1	1			59.02	2	Consult and Liaison	317,516	(154,358)	163,158		
	Form 1	1			59.04	2	Electromyography	10,682	65	10,747		
	Form 1	1			59.07	2	Orthotic Devices	18,438	34	18,472		
	Form 1	1			60.00	2	Clinic	38,963	2,928	41,891		
	Form 1	1			101.00	2	Total	16,609,616	(150,225)	16,459,391		
							To adjust reported RVUs to agree with provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304					

Provider Name							Fiscal Period		Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1275540171		35
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
CBRC ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA											
29	Form 1	1			37.00	4	Operating Room	230,523	(120,027)	110,496	
	Form 1	1			40.00	4	Anesthesiology	50,572	(25,505)	25,067	
	Form 1	1			41.00	4	Radiology - Diagnostic	45,021	(1,607)	43,414	
	Form 1	1			43.00	4	Radioisotope	2,341	130	2,471	
	Form 1	1			44.00	4	Laboratory	66,167	540	66,707	
	Form 1	1			44.01	4	Pulmonary Function	10,569	2,648	13,217	
	Form 1	1			46.00	4	Whole Blood and Packed Red Blood Cells	1,437	(635)	802	
	Form 1	1			49.00	4	Respiratory Therapy	38	(3)	35	
	Form 1	1			50.00	4	Physical Therapy	134,058	(11,987)	122,071	
	Form 1	1			51.00	4	Occupational Therapy	127,359	(16,355)	111,004	
	Form 1	1			52.00	4	Speech Pathology	29,608	(2,586)	27,022	
	Form 1	1			53.00	4	Electrocardiology	29,756	(455)	29,301	
	Form 1	1			54.00	4	Electroencephalography	2,650	(85)	2,565	
	Form 1	1			55.00	4	Medical Supplies Charged to Patients	508,971	(106,931)	402,040	
	Form 1	1			55.30	4	Implantable Devices Charged to Patients	253,520	(53,263)	200,257	
	Form 1	1			56.00	4	Drugs Charged to Patients	780,095	(58,673)	721,422	
	Form 1	1			59.00	4	Cast Room	913	(125)	788	
	Form 1	1			59.01	4	Audiology	3,074	808	3,882	
	Form 1	1			59.02	4	Consult and Liaison	17,122	(8,858)	8,264	
	Form 1	1			59.03	4	Durable Medical Equipment	66,731	(14,019)	52,712	
	Form 1	1			59.04	4	Electromyography	4,337	290	4,627	
	Form 1	1			59.07	4	Orthotic Devices	8,513	(1,837)	6,676	
	Form 1	1			60.00	4	Clinic	26,390	(1,773)	24,617	
	Form 1	1			101.00	4	Total	2,399,765	(420,308)	1,979,457	
							To adjust Medi-Cal outpatient RVUs to agree with the provider's Exhibit C-1c. 42 CFR 413.20, 413.24, and 413.50. CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1275540171		35
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
CBRC ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA												
30	Form 1	1			44.00	5	Laboratory		6,769	2,376	9,145	
	Form 1	1			101.00	5	Total Off-Site Medi-Cal RVUs		6,769	2,376	9,145	
							To adjust off-site Medi-Cal RVUs to agree with the provider's AFF-11B Outpatient Ancillary Report. 42 CFR 413.20, 413.24, and 413.50. CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304					

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1275540171		35
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
CBRC ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA												
31	Form 3	3			4a.	1	Medi-Cal (Billing Code 01 and 03)		\$14,897,683			\$10,634,824
	Form 3	3			4d.	1	Patient Share of Cost		81,148	(\$4,262,859)	31,868	113,016
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2009 through June 30, 2010 Payment Period: July 1, 2009 through August 28, 2013 Report Date: September 6, 2013 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408												
32	Form 3	3			4b.	1	Medi-Cal/Medicare Crossover (Billing Code 02)		\$267,632		\$361,650	\$629,282
To include Medi-Cal/Medicare crossover payments to agree with the provider's records. 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408 SPA, Supplement 5, Attachment 4.19-B, (B)(1)(a)(viii)												

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1275540171		35
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
CBRC ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA												
33	Form 3	3			4c	1	Medicare Payment for QMB Pluses To adjust Medicare payment for QMB Pluses to agree with the provider's records. 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408	\$128,642	\$321,031	\$449,673		
34	Form 1 Form 2	1 2			60.00	4,6 6	Clinic (Medi-Cal Visits) Clinic (Medi-Cal Visits) To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2009 through June 30, 2010 Payment Period: July 1, 2009 through August 28, 2013 Report Date: September 6, 2013 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408	26,390 26,390	(1,756) (1,756)	24,634 * 24,634 *		
35	Form 1 Form 2	1 2			60.00	4, 6 6	Clinic (Medi-Cal Visits) Clinic (Medi-Cal Visits) To disallow duplicate Medi-Cal visits. 42 CFR 405.2463, 405.2470 and 405.2448 CMS Pub. 15-1, Section 2304 SPA, Supplement 5, Attachment 4.19-B, (C)(2)	* 24,634 * 24,634	(17) (17)	24,617 24,617		

*Balance carried forward from prior/to subsequent adjustments