

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**KINDRED HOSPITAL – LA MIRADA
LA MIRADA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1033294723**

**FISCAL PERIOD ENDED
AUGUST 31, 2009**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Monique Nguyen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: August 26, 2013

Stephen M. Smith
Corporate Manager of Reimbursement
Kindred Healthcare, Inc.
680 S. Fourth Street
Louisville, KY 40202

In the Matter of:

KINDRED HOSPITAL – LA MIRADA
NATIONAL PROVIDER IDENTIFIER (NPI) 1033294723
FISCAL PERIOD ENDED AUGUST 31, 2009
CASE/APPEAL NUMBER HA13-0809-529D-DB

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings on April 12, 2013, the following revision is made to the revised Medi-Cal audit report dated December 19, 2012.

SUMMARY OF REVISION

| | |
|---|-------------------------|
| <u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u> | |
| Audited Amount Due Provider (State) | \$ (349,323) |
| Revision | <u>400,828</u> |
| Revised Amount Due Provider (State) | \$ <u><u>51,505</u></u> |

Enclosed is the revised Summary of Findings and supporting schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Stephen M. Smith
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Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

cc: David Berger, Hearing Auditor
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, California 95814

SUMMARY OF FINDINGS

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
AUGUST 31, 2009

| | SETTLEMENT | COST |
|--|--------------|---------|
| 1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1033294723 Audited | \$ (349,323) | |
| Net Change | \$ 400,828 | |
| Revised Amount Due Provider (State) | \$ 51,505 | |
| 2. Subprovider I (SCHEDULE 1-1) Provider NPI: Audited | \$ 0 | |
| Net Change | \$ 0 | |
| Revised Amount Due Provider (State) | \$ 0 | |
| 3. Subprovider II (SCHEDULE 1-2) Provider NPI: Audited | \$ 0 | |
| Net Change | \$ 0 | |
| Revised Amount Due Provider (State) | \$ 0 | |
| 4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: Audited | | \$ 0 |
| Net Change | | \$ 0 |
| Revised Cost | | \$ 0 |
| Revised Amount Due Provider (State) | \$ 0 | |
| 5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: Audited | | \$ 0.00 |
| Net Change | | \$ 0.00 |
| Revised Cost Per Day | | \$ 0.00 |
| Revised Amount Due Provider (State) | \$ 0 | |
| 6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI: Audited | | \$ 0.00 |
| Net Change | | \$ 0.00 |
| Revised Cost Per Day | | \$ 0.00 |
| Revised Amount Due Provider (State) | \$ 0 | |
| 7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI: Audited | | \$ 0.00 |
| Net Change | | \$ 0.00 |
| Revised Cost Per Day | | \$ 0.00 |
| Revised Amount Due Provider (State) | \$ 0 | |
| 8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7) | \$ 51,505 | |
| 9. Total Medi-Cal Cost | | \$ 0 |

SUMMARY OF FINDINGS

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
AUGUST 31, 2009

| | | SETTLEMENT | COST |
|---|-------------------------------------|------------|---------|
| 10. Subacute (SUBACUTE SCH 1-1) Provider NPI: | Audited | | \$ 0.00 |
| | Net Change | | \$ 0.00 |
| | Revised Cost Per Day | | \$ 0.00 |
| | Revised Amount Due Provider (State) | \$ 0 | |
| | | | |
| 11. Rural Health Clinic (RHC SCH 1) Provider NPI: | Audited | \$ 0 | |
| | Net Change | \$ 0 | |
| | Revised Amount Due Provider (State) | \$ 0 | |
| | | | |
| 12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI: | Audited | \$ 0 | |
| | Net Change | \$ 0 | |
| | Revised Amount Due Provider (State) | \$ 0 | |
| | | | |
| 13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI: | Audited | \$ 0 | |
| | Net Change | \$ 0 | |
| | Revised Amount Due Provider (State) | \$ 0 | |
| | | | |
| 14. County Medical Services Program (CMSP SCH 1) Provider NPI: | Audited | \$ 0 | |
| | Net Change | \$ 0 | |
| | Revised Amount Due Provider (State) | \$ 0 | |
| | | | |
| 15. Transitional Care (TC SCH 1) Provider NPI: | Audited | | \$ 0.00 |
| | Net Change | | \$ 0.00 |
| | Revised Cost Per Day | | \$ 0.00 |
| | Revised Amount Due Provider (State) | \$ 0 | |
| | | | |
| 16. Total Other Settlement Due Provider - (Lines 10 through 15) | \$ 0 | | |
| 17. Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16) | \$ 51,505 | | |

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
AUGUST 31, 2009

Provider NPI:
1033294723

| | AUDITED | REVISED |
|---|--------------------------|----------------|
| 1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3) | \$ 1,176,634 | \$ 1,705,746 |
| 2. Excess Reasonable Cost Over Charges (Schedule 2) | \$ 0 | \$ 0 |
| 3. Medi-Cal Inpatient Hospital Based Physician Services | \$ 0 | N/A |
| 4. \$ | \$ 0 | 0 |
| 5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4) | \$ 1,176,634 | \$ 1,705,746 |
| 6. Interim Payments (Rev) | \$ (1,400,562) | \$ (1,400,562) |
| 7. Balance Due Provider (State) | \$ (223,928) | \$ 305,184 |
| 8. Duplicate Payments (Rev) | \$ 0 | \$ 0 |
| 9. AB 5 and AB 1183 Reductions | \$ (125,395) | \$ (253,679) |
| 10. \$ | \$ 0 | 0 |
| 11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State) | \$ (349,323) | \$ 51,505 |
| | (To Summary of Findings) | |

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONS
APPEAL RECOMPUTATIONProvider Name:
KINDRED HOSPITAL - LA MIRADAFiscal Period Ended:
August 31, 2009Provider No.
1033294723

| | |
|---|---|
| 1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1) | \$ <u>27,622</u> |
| 2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2) | <u>165,287</u> |
| 3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3) | <u>60,769</u> |
| 4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4) | <u>0</u> |
| 5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5) | <u>0</u> |
| 6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6) | <u>0</u> |
| 7. Total Noncontract AB 5 AND AB 1183 Reductions | \$ <u><u>253,679</u></u> (To Schedule 1, Line 9) |

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008 - NONCONTRACT HOSPITALS
APPEAL RECOMPUTATION

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
August 31, 2009

Provider No.
1033294723

Audited Medi-Cal Cost Per Day

| | |
|---|----------------------------|
| 1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8) | \$ <u>1,784,162</u> |
| 2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31) | <u>11,592</u> |
| 3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7) | <u>3,237</u> |
| 4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3) | \$ <u><u>1,769,333</u></u> |
| 5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days) | <u><u>1,185</u></u> |
| 6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5) | \$ <u><u>1,493.11</u></u> |

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 09/30/08

| | |
|--|--|
| 7. Audited Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days) | <u>185</u> |
| 8. Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7) | \$ <u>276,225</u> |
| 9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%) | \$ <u><u>27,622</u></u> (To Schedule A, Line 1) |

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH AUGUST 31, 2009 - NONCONTRACT HOSPITALS
APPEAL RECOMPUTATION

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
August 31, 2009

Provider No.
1033294723

Audited Medi-Cal Cost Per Day

| | |
|---|----------------------------|
| 1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8) | \$ <u>1,784,162</u> |
| 2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31) | <u>11,592</u> |
| 3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7) | <u>3,237</u> |
| 4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3) | \$ <u><u>1,769,333</u></u> |
| 5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days) | <u><u>1,185</u></u> |
| 6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5) | \$ <u><u>1,493.11</u></u> |

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 08/31/09

| | |
|---|--|
| 7. Audited Medi-Cal Days of Service from 04/06/09 Through 08/31/09 (excludes Administrative Days) | <u>407</u> |
| 8. Audited Medi-Cal Cost For 04/06/09 Through 08/31/09 (Line 6 * Line 7) | \$ <u>607,695</u> |
| 9. AB 5 - 10% Cost Reduction for 04/06/09 Through 08/31/09 (Line 8 * 10%) | \$ <u><u>60,769</u></u> (To Schedule A, Line 3) |

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KINDRED HOSPITAL - LA MIRADAFiscal Period Ended:
AUGUST 31, 2009Provider NPI:
1033294723

AUDITED

REVISED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 1,255,050 \$ 1,784,162

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev 1) \$ 2,059,554 \$ 2,836,4343. Inpatient Ancillary Service Charges (Rev 1) \$ 2,683,346 \$ 6,277,3934. Total Charges - Medi-Cal Inpatient Services \$ 4,742,900 \$ 9,113,8275. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 3,487,850 \$ 7,329,6656. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KINDRED HOSPITAL - LA MIRADAFiscal Period Ended:
AUGUST 31, 2009Provider NPI:
1033294723

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

| | AUDITED | REVISED |
|--|---------|---------|
| 1. Total Inpatient Days (include private & swing-bed) (Rev) | 59,944 | 59,944 |
| 2. Inpatient Days (include private, exclude swing-bed) | 59,944 | 59,944 |
| 3. Private Room Days (exclude swing-bed private room) (Rev) | 0 | 0 |
| 4. Semi-Private Room Days (exclude swing-bed) (Rev) | 59,944 | 59,944 |
| 5. Medicare NF Swing-Bed Days through Dec 31 (Rev) | 0 | 0 |
| 6. Medicare NF Swing-Bed Days after Dec 31 (Rev) | 0 | 0 |
| 7. Medi-Cal NF Swing-Bed Days through July 31 (Rev) | 0 | 0 |
| 8. Medi-Cal NF Swing-Bed Days after July 31 (Rev) | 0 | 0 |
| 9. Medi-Cal Days (excluding swing-bed) (Rev) | 994 | 994 |

SWING-BED ADJUSTMENT

| | | |
|---|---------------|---------------|
| 17. Medicare NF Swing-Bed Rates through Dec 31 (Rev) | \$ 0.00 | \$ 0.00 |
| 18. Medicare NF Swing-Bed Rates after Dec 31(Rev) | \$ 0.00 | \$ 0.00 |
| 19. Medi-Cal NF Swing-Bed Rates through July 31(Rev) | \$ 0.00 | \$ 0.00 |
| 20. Medi-Cal NF Swing-Bed Rates after July 31(Rev) | \$ 0.00 | \$ 0.00 |
| 21. Total Routine Serv Cost (Sch 8, Part I, Line 25, Col 27) | \$ 34,697,113 | \$ 34,697,113 |
| 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) | \$ 34,697,113 | \$ 34,697,113 |

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

| | | |
|--|----------------|----------------|
| 28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) | \$ 113,305,568 | \$ 113,305,568 |
| 29. Private Room Charges (excluding swing-bed charges) | \$ 0 | \$ 0 |
| 30. Semi-Private Room Charges (excluding swing-bed charges) | \$ 113,305,568 | \$ 113,305,568 |
| 31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28) | \$ 0.306226 | \$ 0.306226 |
| 32. Average Private Room Per Diem Charge (L 29 / L 3) | \$ 0.00 | \$ 0.00 |
| 33. Average Semi-Private Room Per Diem Charge (L 30 / L 4) | \$ 1,890.19 | \$ 1,890.19 |
| 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) | \$ 34,697,113 | \$ 34,697,113 |

PROGRAM INPATIENT OPERATING COST

| | | |
|---|------------|------------|
| 38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2) | \$ 578.83 | \$ 578.83 |
| 39. Program General Inpatient Routine Service Cost (L 9 x L 38) | \$ 575,357 | \$ 575,357 |
| 40. Cost Applicable to Medi-Cal (Sch 4A) | \$ 260,797 | \$ 260,797 |
| 41. Cost Applicable to Medi-Cal (Sch 4B) | \$ 0 | \$ 0 |
| 42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41) | \$ 836,154 | \$ 836,154 |

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KINDRED HOSPITAL - LA MIRADAFiscal Period Ended:
AUGUST 31, 2009Provider NPI:
1033294723

| | AUDITED | REVISED |
|--|--------------|--------------|
| SPECIAL CARE AND/OR NURSERY UNITS | | |
| NURSERY | | |
| 1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27) | \$ 0 | \$ 0 |
| 2. Total Inpatient Days (Rev) | 0 | 0 |
| 3. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 4. Medi-Cal Inpatient Days (Rev) | 0 | 0 |
| 5. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| INTENSIVE CARE UNIT | | |
| 6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27) | \$ 7,100,391 | \$ 7,100,391 |
| 7. Total Inpatient Days (Rev) | 5,442 | 5,442 |
| 8. Average Per Diem Cost | \$ 1,304.74 | \$ 1,304.74 |
| 9. Medi-Cal Inpatient Days (Rev) | 191 | 191 |
| 10. Cost Applicable to Medi-Cal | \$ 249,205 | \$ 249,205 |
| CORONARY CARE UNIT | | |
| 11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27) | \$ 0 | \$ 0 |
| 12. Total Inpatient Days (Rev) | 0 | 0 |
| 13. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 14. Medi-Cal Inpatient Days (Rev) | 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 (Rev) | 0 | 0 |
| 18. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 19. Medi-Cal Inpatient Days (Rev) | 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 (Rev) | 0 | 0 |
| 23. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 24. Medi-Cal Inpatient Days (Rev) | 0 | 0 |
| 25. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| ADMINISTRATIVE DAYS | | |
| 26. Per Diem Rate (Rev) | \$ 351.26 | \$ 351.26 |
| 27. Medi-Cal Inpatient Days (Rev) | 33 | 33 |
| 28. Cost Applicable to Medi-Cal | \$ 11,592 | \$ 11,592 |
| ADMINISTRATIVE DAYS | | |
| 29. Per Diem Rate (Rev) | \$ 0.00 | \$ 0.00 |
| 30. Medi-Cal Inpatient Days (Rev) | 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) | \$ 260,797 | \$ 260,797 |

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KINDRED HOSPITAL - LA MIRADAFiscal Period Ended:
AUGUST 31, 2009Provider NPI:
1033294723

| SPECIAL CARE UNITS | AUDITED | REVISED |
|---|---------|---------|
| 1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27) | \$ 0 | \$ 0 |
| 2. Total Inpatient Days (Rev) | 0 | 0 |
| 3. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 4. Medi-Cal Inpatient Days (Rev) | 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 (Rev) | 0 | 0 |
| 8. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 9. Medi-Cal Inpatient Days (Rev) | 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 (Rev) | 0 | 0 |
| 13. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 14. Medi-Cal Inpatient Days (Rev) | 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 (Rev) | 0 | 0 |
| 18. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 19. Medi-Cal Inpatient Days (Rev) | 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 (Rev) | 0 | 0 |
| 23. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 24. Medi-Cal Inpatient Days (Rev) | 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 (Rev) | 0 | 0 |
| 28. Average Per Diem Cost | \$ 0.00 | \$ 0.00 |
| 29. Medi-Cal Inpatient Days (Rev) | 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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
AUGUST 31, 2009

Provider NPI:
1033294723

| | | TOTAL ANCILLARY COST * | TOTAL ANCILLARY CHARGES (Rev) | RATIO COST TO CHARGES | MEDI-CAL CHARGES (From Schedule 6) | MEDI-CAL COST |
|-------------------------------|--------------------------------------|------------------------|--------------------------------|-----------------------|------------------------------------|---------------|
| ANCILLARY COST CENTERS | | | | | | |
| 37.00 | Operating Room | \$ 1,923,890 | \$ 2,551,464 | 0.754034 | \$ 86,705 | \$ 65,378 |
| 38.00 | Recovery Room | 0 | 0 | 0.000000 | 0 | 0 |
| 39.00 | Delivery Room and Labor Room | 0 | 0 | 0.000000 | 0 | 0 |
| 40.00 | Anesthesiology | 0 | 0 | 0.000000 | 0 | 0 |
| 41.00 | Radiology - Diagnostic | 1,977,340 | 5,973,161 | 0.331037 | 126,847 | 41,991 |
| 41.01 | | 0 | 0 | 0.000000 | 0 | 0 |
| 41.02 | | 0 | 0 | 0.000000 | 0 | 0 |
| 42.00 | Radiology - Therapeutic | 0 | 0 | 0.000000 | 0 | 0 |
| 43.00 | Radioisotope | 0 | 0 | 0.000000 | 0 | 0 |
| 44.00 | Laboratory | 3,852,683 | 19,423,939 | 0.198347 | 538,307 | 106,772 |
| 44.01 | Pathological Lab | 0 | 0 | 0.000000 | 0 | 0 |
| 46.00 | Whole Blood | 0 | 0 | 0.000000 | 0 | 0 |
| 47.00 | Blood Storing and Processing | 0 | 0 | 0.000000 | 0 | 0 |
| 48.00 | Intravenous Therapy | 0 | 0 | 0.000000 | 0 | 0 |
| 49.00 | Respiratory Therapy | 6,482,979 | 64,998,335 | 0.099741 | 3,244,443 | 323,603 |
| 50.00 | Physical Therapy | 4,330,844 | 8,809,096 | 0.491633 | 11,264 | 5,538 |
| 51.00 | Occupational Therapy | 0 | 0 | 0.000000 | 0 | 0 |
| 52.00 | Speech Pathology | 0 | 0 | 0.000000 | 0 | 0 |
| 53.00 | Electrocardiology | 0 | 0 | 0.000000 | 0 | 0 |
| 54.00 | Electroencephalography | 0 | 0 | 0.000000 | 0 | 0 |
| 55.00 | Medical Supplies Charged to Patients | 1,196,316 | 14,621,070 | 0.081821 | 512,915 | 41,967 |
| 56.00 | Drugs Charged to Patients | 10,425,294 | 62,570,410 | 0.166617 | 1,478,012 | 246,262 |
| 57.00 | Renal Dialysis | 2,152,816 | 5,153,950 | 0.417702 | 278,900 | 116,497 |
| 58.00 | ASC (Non-Distinct Part) | 0 | 0 | 0.000000 | 0 | 0 |
| 59.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 59.01 | | 0 | 0 | 0.000000 | 0 | 0 |
| 59.02 | | 0 | 0 | 0.000000 | 0 | 0 |
| 59.03 | | 0 | 0 | 0.000000 | 0 | 0 |
| 60.00 | Clinic | 0 | 0 | 0.000000 | 0 | 0 |
| 60.01 | Other Clinic Services | 0 | 0 | 0.000000 | 0 | 0 |
| 61.00 | Emergency | 0 | 0 | 0.000000 | 0 | 0 |
| 62.00 | Observation Beds | 0 | 0 | 0.000000 | 0 | 0 |
| 71.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 82.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 83.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 84.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 85.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| 86.00 | | 0 | 0 | 0.000000 | 0 | 0 |
| TOTAL | | \$ 32,342,162 | \$ 184,101,425 | | \$ 6,277,393 | \$ 948,008 |

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
AUGUST 31, 2009

| | TRIAL BALANCE EXPENSES | ALLOC COST 4.08 | EMPLOYEE BENEFITS 5.00 | ALLOC COST 6.01 | ALLOC COST 6.02 | ALLOC COST 6.03 | ALLOC COST 6.04 | ALLOC COST 6.05 | ALLOC COST 6.06 | ALLOC COST 6.07 | ALLOC COST 6.08 | ACCUMULATE COST | ADMINISTRATIVE & GENERAL 6.00 |
|-------------------------------------|--------------------------------------|-----------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-------------------------------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | | |
| 37.00 | Operating Room | 0 | 70,054 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,026,387 | 153,071 |
| 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 | 72,840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,418,538 | 211,555 |
| 41.01 | | 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 | 166,966 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,877,388 | 429,123 |
| 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 | 622,621 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,904,703 | 731,469 |
| 50.00 | Physical Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,549,658 | 529,382 |
| 51.00 | Occupational Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52.00 | Speech Pathology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 665,472 | 99,246 |
| 56.00 | Drugs Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,713,812 | 852,136 |
| 57.00 | Renal Dialysis | 0 | 202,300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,608,457 | 239,879 |
| 58.00 | ASC (Non-Distinct Part) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59.00 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59.01 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 |
| 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 |
| 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 | Non-Allowable Case Manager | 0 | 7,941 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 62,516 | 9,323 |
| 100.01 | Guest Meals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.02 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.03 | | 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 | | 0 | 6,113,897 | 0 | 74,259,534 | 9,637,485 |

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
AUGUST 31, 2009

| 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 | 119,980 | 379,424 | 0 | 125,439 | 0 | 15,247 | 0 | 60,103 | 25,360 | 585 | 18,294 | 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 | 55,771 | 176,370 | 0 | 58,309 | 0 | 12,706 | 0 | 0 | 1,263 | 0 | 42,828 | 0 |
| 41.01 | 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 | 26,291 | 83,143 | 0 | 27,487 | 0 | 43,199 | 0 | 0 | 224,241 | 2,541 | 139,270 | 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 | 17,283 | 54,656 | 0 | 18,069 | 0 | 129,597 | 0 | 0 | 161,163 | 0 | 466,040 | 0 |
| 50.00 Physical Therapy | 34,112 | 107,876 | 0 | 35,664 | 0 | 0 | 0 | 0 | 10,990 | 0 | 63,161 | 0 |
| 51.00 Occupational Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52.00 Speech Pathology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 326,764 | 0 | 104,833 | 0 |
| 56.00 Drugs Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,410,715 | 448,631 | 0 |
| 57.00 Renal Dialysis | 15,398 | 48,693 | 0 | 16,098 | 0 | 27,952 | 0 | 110,189 | 49,196 | 0 | 36,954 | 0 |
| 58.00 ASC (Non-Distinct Part) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59.01 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 |
| 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 |
| 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 Non-Allowable Case Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.01 Guest Meals | 0 | 0 | 0 | 0 | 48,029 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.03 | 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 | 1,530,605 | 3,279,851 | 934,884 | 1,036,271 | 2,560,706 | 1,171,456 | 0 | 3,295,647 | 1,402,247 | 3,508,130 | 2,288,324 | 1,742,985 |

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
AUGUST 31, 2009

| 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 | |
| ANCILLARY COST CENTERS | | | | | | | | | | | |
| 37.00 Operating Room | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,923,890 | | 1,923,890 |
| 38.00 Recovery Room | 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 |
| 40.00 Anesthesiology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 41.00 Radiology - Diagnostic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,977,340 | | 1,977,340 |
| 41.01 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 41.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 42.00 Radiology - Therapeutic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 43.00 Radioisotope | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 44.00 Laboratory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,852,683 | | 3,852,683 |
| 44.01 Pathological Lab | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 46.00 Whole Blood | 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 |
| 48.00 Intravenous Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 49.00 Respiratory Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,482,979 | | 6,482,979 |
| 50.00 Physical Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,330,844 | | 4,330,844 |
| 51.00 Occupational Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 52.00 Speech Pathology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 53.00 Electrocardiology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 54.00 Electroencephalography | 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 | 1,196,316 | | 1,196,316 |
| 56.00 Drugs Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,425,294 | | 10,425,294 |
| 57.00 Renal Dialysis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,152,816 | | 2,152,816 |
| 58.00 ASC (Non-Distinct Part) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 59.00 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 59.01 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 59.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 59.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 60.00 Clinic | 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 |
| 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 CENTER: | | | | | | | | | | | |
| 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 |
| 99.00 Nonpaid Workers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 99.01 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 99.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 99.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 99.04 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 99.05 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 100.00 Non-Allowable Case Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 71,839 | | 71,839 |
| 100.01 Guest Meals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48,029 | | 48,029 |
| 100.02 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 100.03 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 100.04 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74,259,534 | 0 | 74,259,534 |

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
AUGUST 31, 2009

| | EMP BENE (GROSS SALARIES) | STAT | STAT | ADM & GEN (ACCUM COST) | MAINT & REPAIRS (SQ FT) |
|-------------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------|------------------------------|-------------------------------|
| | 5.00 (Rev) | 6.01 (Rev) | 6.02 (Rev) | 6.03 (Rev) | 6.04 (Rev) | 6.05 (Rev) | 6.06 (Rev) | 6.07 (Rev) | 6.08 (Rev) | | | 7.00 (Rev) |
| | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | | | (Rev) |
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 37.00 | Operating Room | 418,432 | | | | | | | | | 1,026,387 | 10,309 |
| 38.00 | Recovery Room | | | | | | | | | | 0 | |
| 39.00 | Delivery Room and Labor Room | | | | | | | | | | 0 | |
| 40.00 | Anesthesiology | | | | | | | | | | 0 | |
| 41.00 | Radiology - Diagnostic | 435,071 | | | | | | | | | 1,418,538 | 4,792 |
| 41.01 | | | | | | | | | | | 0 | |
| 41.02 | | | | | | | | | | | 0 | |
| 42.00 | Radiology - Therapeutic | | | | | | | | | | 0 | |
| 43.00 | Radioisotope | | | | | | | | | | 0 | |
| 44.00 | Laboratory | 997,292 | | | | | | | | | 2,877,388 | 2,259 |
| 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 | 3,718,920 | | | | | | | | | 4,904,703 | 1,485 |
| 50.00 | Physical Therapy | | | | | | | | | | 3,549,658 | 2,931 |
| 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 | | | | | | | | | | 665,472 | |
| 56.00 | Drugs Charged to Patients | | | | | | | | | | 5,713,812 | |
| 57.00 | Renal Dialysis | 1,208,338 | | | | | | | | | 1,608,457 | 1,323 |
| 58.00 | ASC (Non-Distinct Part) | | | | | | | | | | 0 | |
| 59.00 | | | | | | | | | | | 0 | |
| 59.01 | | | | | | | | | | | 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 | |
| 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 | |
| 99.00 | Nonpaid Workers | | | | | | | | | | 0 | |
| 99.01 | | | | | | | | | | | 0 | |
| 99.02 | | | | | | | | | | | 0 | |
| 99.03 | | | | | | | | | | | 0 | |
| 99.04 | | | | | | | | | | | 0 | |
| 99.05 | | | | | | | | | | | 0 | |
| 100.00 | Non-Allowable Case Manager | 47,432 | | | | | | | | | 62,516 | |
| 100.01 | Guest Meals | | | | | | | | | | 0 | |
| 100.02 | | | | | | | | | | | 0 | |
| 100.03 | | | | | | | | | | | 0 | |
| 100.04 | | | | | | | | | | | 0 | |
| TOTAL | | 36,518,351 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64,622,049 | 131,514 |
| COST TO BE ALLOCATED | | 6,113,897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,637,485 | 1,530,605 |
| UNIT COST MULTIPLIER - SCH 8 | | 0.167420 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.149136 | 11.638342 |

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
AUGUST 31, 2009

| | OPER PLANT (SQ FT) | LAUNDRY & LINEN (PT DAYS) | HOUSE-KEEPING (SQ FT) | DIETARY (MEALS SERVED) | CAFETERIA (LABOR HOURS) | MAINT OF PERSONNEL (# HOUSED) | NURSING ADMIN (NURSE HR) | CENT SERV & SUPPLY (CST REQ) | PHARMACY (COSTS REQUIS) | MED REC (GROSS REVENUE) | SOC SERV (PATIENT 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 | |
| | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | |
| ANCILLARY COST CENTERS | | | | | | | | | | | | | |
| 37.00 | Operating Room | 10,309 | 10,309 | | 6 | | 6 | 54,301 | 980 | 2,551,464 | | | |
| 38.00 | Recovery Room | | | | | | | | | | | | |
| 39.00 | Delivery Room and Labor Room | | | | | | | | | | | | |
| 40.00 | Anesthesiology | | | | | | | | | | | | |
| 41.00 | Radiology - Diagnostic | 4,792 | 4,792 | | 5 | | | 2,705 | | 5,973,161 | | | |
| 41.01 | | | | | | | | | | | | | |
| 41.02 | | | | | | | | | | | | | |
| 42.00 | Radiology - Therapeutic | | | | | | | | | | | | |
| 43.00 | Radioisotope | | | | | | | | | | | | |
| 44.00 | Laboratory | 2,259 | 2,259 | | 17 | | | 480,147 | 4,256 | 19,423,939 | | | |
| 44.01 | Pathological Lab | | | | | | | | | | | | |
| 46.00 | Whole Blood | | | | | | | | | | | | |
| 47.00 | Blood Storing and Processing | | | | | | | | | | | | |
| 48.00 | Intravenous Therapy | | | | | | | | | | | | |
| 49.00 | Respiratory Therapy | 1,485 | 1,485 | | 51 | | | 345,082 | | 64,998,335 | | | |
| 50.00 | Physical Therapy | 2,931 | 2,931 | | | | | 23,532 | | 8,809,096 | | | |
| 51.00 | Occupational Therapy | | | | | | | | | | | | |
| 52.00 | Speech Pathology | | | | | | | | | | | | |
| 53.00 | Electrocardiology | | | | | | | | | | | | |
| 54.00 | Electroencephalography | | | | | | | | | | | | |
| 55.00 | Medical Supplies Charged to Patients | | | | | | | 699,669 | | 14,621,070 | | | |
| 56.00 | Drugs Charged to Patients | | | | | | | | 5,713,813 | 62,570,410 | | | |
| 57.00 | Renal Dialysis | 1,323 | 1,323 | | 11 | | 11 | 105,338 | | 5,153,950 | | | |
| 58.00 | ASC (Non-Distinct Part) | | | | | | | | | | | | |
| 59.00 | | | | | | | | | | | | | |
| 59.01 | | | | | | | | | | | | | |
| 59.02 | | | | | | | | | | | | | |
| 59.03 | | | | | | | | | | | | | |
| 60.00 | Clinic | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | |
| 99.00 | Nonpaid Workers | | | | | | | | | | | | |
| 99.01 | | | | | | | | | | | | | |
| 99.02 | | | | | | | | | | | | | |
| 99.03 | | | | | | | | | | | | | |
| 99.04 | | | | | | | | | | | | | |
| 99.05 | | | | | | | | | | | | | |
| 100.00 | Non-Allowable Case Manager | | | | | | | | | | | | |
| 100.01 | Guest Meals | | | 4,287 | | | | | | | | | |
| 100.02 | | | | | | | | | | | | | |
| 100.03 | | | | | | | | | | | | | |
| 100.04 | | | | | | | | | | | | | |
| TOTAL | | 89,114 | 65,386 | 85,164 | 228,566 | 461 | 0 | 329 | 3,002,498 | 5,877,008 | 319,151,533 | 65,386 | 0 |
| COST TO BE ALLOCATED | | 3,279,851 | 934,884 | 1,036,271 | 2,560,706 | 1,171,456 | 0 | 3,295,647 | 1,402,247 | 3,508,130 | 2,288,324 | 1,742,985 | 0 |
| UNIT COST MULTIPLIER - SCH 8 | | 36.805111 | 14.297921 | 12.167949 | 11.203353 | 2541.120349 | 0.000000 | ##### | 0.467027 | 0.596924 | 0.007170 | 26.656851 | 0.000000 |

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
AUGUST 31, 2009

| STAT | STAT | NONPHY ANESTH (ASG TIME) | NURSE SCHOOL (ASG TIME) | I&R-SAL & FRINGES (ASG TIME) | I&R-PRG COST (ASG TIME) | PARAMED EDUCAT (ASG TIME) |
|---------------------------------------|---------------------------------------|--------------------------------|-------------------------------|------------------------------------|-------------------------------|---------------------------------|
| 19.02 | 19.03 | 20.00 | 21.00 | 22.00 | 23.00 | 24.00 |
| (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) |
| (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) | (Rev) |
| 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:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
AUGUST 31, 2009

| | GENERAL SERVICE COST CENTERS | AUDITED | REVISIONS (From Sch 10A) | REVISED |
|-------|---------------------------------------|------------|-----------------------------|------------|
| 1.00 | Old Cap Rel Costs-Bldg & Fixtures | \$ 0 | \$ 0 | 0 |
| 2.00 | Old Cap Rel Costs-Movable Equipment | 0 | 0 | 0 |
| 3.00 | New Cap Rel Costs-Bldg & Fixtures | 2,616,295 | 0 | 2,616,295 |
| 4.00 | New Cap Rel Costs-Movable Equipment | 1,834,463 | 0 | 1,834,463 |
| 4.01 | | 0 | 0 | 0 |
| 4.02 | | 0 | 0 | 0 |
| 4.03 | | 0 | 0 | 0 |
| 4.04 | | 0 | 0 | 0 |
| 4.05 | | 0 | 0 | 0 |
| 4.06 | | 0 | 0 | 0 |
| 4.07 | | 0 | 0 | 0 |
| 4.08 | | 0 | 0 | 0 |
| 5.00 | Employee Benefits | 6,028,327 | 0 | 6,028,327 |
| 6.01 | Non-Patient Telephones | 0 | 0 | 0 |
| 6.02 | Data Processing | 0 | 0 | 0 |
| 6.03 | Purchasing/Receiving | 0 | 0 | 0 |
| 6.04 | Patient Admitting | 0 | 0 | 0 |
| 6.05 | Patient Business Office | 0 | 0 | 0 |
| 6.06 | | 0 | 0 | 0 |
| 6.07 | | 0 | 0 | 0 |
| 6.08 | | 0 | 0 | 0 |
| 6.00 | Administrative and General | 8,604,592 | 0 | 8,604,592 |
| 7.00 | Maintenance and Repairs | 1,165,345 | 0 | 1,165,345 |
| 8.00 | Operation of Plant | 1,149,551 | 0 | 1,149,551 |
| 9.00 | Laundry and Linen Service | 632,335 | 0 | 632,335 |
| 10.00 | Housekeeping | 711,815 | 0 | 711,815 |
| 11.00 | Dietary | 1,625,688 | 0 | 1,625,688 |
| 12.00 | Cafeteria | 0 | 0 | 0 |
| 13.00 | Maintenance of Personnel | 0 | 0 | 0 |
| 14.00 | Nursing Administration | 2,163,261 | 0 | 2,163,261 |
| 15.00 | Central Services & Supply | 534,851 | 0 | 534,851 |
| 16.00 | Pharmacy | 2,816,834 | 0 | 2,816,834 |
| 17.00 | Medical Records and Library | 1,428,289 | 0 | 1,428,289 |
| 18.00 | Social Service | 1,280,273 | 0 | 1,280,273 |
| 19.00 | | 0 | 0 | 0 |
| 19.02 | | 0 | 0 | 0 |
| 19.03 | | 0 | 0 | 0 |
| 20.00 | | 0 | 0 | 0 |
| 21.00 | Nursing School | 0 | 0 | 0 |
| 22.00 | Intern & Res Service-Salary & Fringes | 0 | 0 | 0 |
| 23.00 | Intern & Res Other Program | 0 | 0 | 0 |
| 24.00 | Paramedical Ed Program | 0 | 0 | 0 |
| | INPATIENT ROUTINE COST CENTERS | | | |
| 25.00 | Adults & Pediatrics (Gen Routine) | 17,487,970 | 0 | 17,487,970 |
| 26.00 | Intensive Care Unit | 4,167,739 | 0 | 4,167,739 |
| 27.00 | Coronary Care Unit | 0 | 0 | 0 |
| 28.00 | Neonatal Intensive Care Unit | 0 | 0 | 0 |
| 29.00 | Surgical Intensive Care | 0 | 0 | 0 |
| 30.00 | Subprovider I | 0 | 0 | 0 |
| 31.00 | Subprovider II | 0 | 0 | 0 |
| 32.00 | | 0 | 0 | 0 |
| 33.00 | Nursery | 0 | 0 | 0 |
| 34.00 | Medicare Certified Nursing Facility | 0 | 0 | 0 |
| 35.00 | Distinct Part Nursing Facility | 0 | 0 | 0 |
| 36.00 | Adult Subacute Care Unit | 0 | 0 | 0 |
| 36.01 | Subacute Care Unit II | 0 | 0 | 0 |
| 36.02 | Transitional Care Unit | 0 | 0 | 0 |

TRIAL BALANCE OF EXPENSES

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
AUGUST 31, 2009

| | | AUDITED | REVISIONS (From Sch 10A) | REVISED |
|--------|--------------------------------------|---------------|-----------------------------|---------------|
| | ANCILLARY COST CENTERS | | | |
| 37.00 | Operating Room | \$ 656,286 | \$ 0 | \$ 656,286 |
| 38.00 | Recovery Room | 0 | 0 | 0 |
| 39.00 | Delivery Room and Labor Room | 0 | 0 | 0 |
| 40.00 | Anesthesiology | 0 | 0 | 0 |
| 41.00 | Radiology - Diagnostic | 1,206,226 | 0 | 1,206,226 |
| 41.01 | | 0 | 0 | 0 |
| 41.02 | | 0 | 0 | 0 |
| 42.00 | Radiology - Therapeutic | 0 | 0 | 0 |
| 43.00 | Radioisotope | 0 | 0 | 0 |
| 44.00 | Laboratory | 2,644,673 | 0 | 2,644,673 |
| 44.01 | Pathological Lab | 0 | 0 | 0 |
| 46.00 | Whole Blood | 0 | 0 | 0 |
| 47.00 | Blood Storing and Processing | 0 | 0 | 0 |
| 48.00 | Intravenous Therapy | 0 | 0 | 0 |
| 49.00 | Respiratory Therapy | 4,238,861 | 0 | 4,238,861 |
| 50.00 | Physical Therapy | 3,464,350 | 0 | 3,464,350 |
| 51.00 | Occupational Therapy | 0 | 0 | 0 |
| 52.00 | Speech Pathology | 0 | 0 | 0 |
| 53.00 | Electrocardiology | 0 | 0 | 0 |
| 54.00 | Electroencephalography | 0 | 0 | 0 |
| 55.00 | Medical Supplies Charged to Patients | 665,472 | 0 | 665,472 |
| 56.00 | Drugs Charged to Patients | 5,713,812 | 0 | 5,713,812 |
| 57.00 | Renal Dialysis | 1,367,651 | 0 | 1,367,651 |
| 58.00 | ASC (Non-Distinct Part) | 0 | 0 | 0 |
| 59.00 | | 0 | 0 | 0 |
| 59.01 | | 0 | 0 | 0 |
| 59.02 | | 0 | 0 | 0 |
| 59.03 | | 0 | 0 | 0 |
| 60.00 | Clinic | 0 | 0 | 0 |
| 60.01 | Other Clinic Services | 0 | 0 | 0 |
| 61.00 | Emergency | 0 | 0 | 0 |
| 62.00 | Observation Beds | 0 | 0 | 0 |
| 71.00 | | 0 | 0 | 0 |
| 82.00 | | 0 | 0 | 0 |
| 83.00 | | 0 | 0 | 0 |
| 84.00 | | 0 | 0 | 0 |
| 85.00 | | 0 | 0 | 0 |
| 86.00 | | 0 | 0 | 0 |
| | SUBTOTAL | \$ 74,204,959 | \$ 0 | \$ 74,204,959 |
| | NONREIMBURSABLE COST CENTERS | | | |
| 96.00 | Gift, Flower, Coffee Shop & Canteen | 0 | 0 | 0 |
| 97.00 | Research | 0 | 0 | 0 |
| 98.00 | Physicians' Private Office | 0 | 0 | 0 |
| 99.00 | Nonpaid Workers | 0 | 0 | 0 |
| 99.01 | | 0 | 0 | 0 |
| 99.02 | | 0 | 0 | 0 |
| 99.03 | | 0 | 0 | 0 |
| 99.04 | | 0 | 0 | 0 |
| 99.05 | | 0 | 0 | 0 |
| 100.00 | Non-Allowable Case Manager | 54,575 | 0 | 54,575 |
| 100.01 | Guest Meals | 0 | 0 | 0 |
| 100.02 | | 0 | 0 | 0 |
| 100.03 | | 0 | 0 | 0 |
| 100.04 | | 0 | 0 | 0 |
| 100.99 | SUBTOTAL | \$ 54,575 | \$ 0 | \$ 54,575 |
| 101 | TOTAL | \$ 74,259,534 | \$ 0 | \$ 74,259,534 |

(To Schedule 8)

Provider Name:
KINDRED HOSPITAL - LA MIRADA

Fiscal Period Ended:
AUGUST 31, 2009

| | TOTAL REV (Page 1 & 2) | AUDIT REV |
|--|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | | |
| 37.00 Operating Room | 0 | | | | | | | | | | | | |
| 38.00 Recovery Room | 0 | | | | | | | | | | | | |
| 39.00 Delivery Room and Labor Room | 0 | | | | | | | | | | | | |
| 40.00 Anesthesiology | 0 | | | | | | | | | | | | |
| 41.00 Radiology - Diagnostic | 0 | | | | | | | | | | | | |
| 41.01 | 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 | | | | | | | | | | | | |
| 56.00 Drugs Charged to Patients | 0 | | | | | | | | | | | | |
| 57.00 Renal Dialysis | 0 | | | | | | | | | | | | |
| 58.00 ASC (Non-Distinct Part) | 0 | | | | | | | | | | | | |
| 59.00 | 0 | | | | | | | | | | | | |
| 59.01 | 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 | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | |
| 99.00 Nonpaid Workers | 0 | | | | | | | | | | | | |
| 99.01 | 0 | | | | | | | | | | | | |
| 99.02 | 0 | | | | | | | | | | | | |
| 99.03 | 0 | | | | | | | | | | | | |
| 99.04 | 0 | | | | | | | | | | | | |
| 99.05 | 0 | | | | | | | | | | | | |
| 100.00 Non-Allowable Case Manager | 0 | | | | | | | | | | | | |
| 100.01 Guest Meals | 0 | | | | | | | | | | | | |
| 100.02 | 0 | | | | | | | | | | | | |
| 100.03 | 0 | | | | | | | | | | | | |
| 100.04 | 0 | | | | | | | | | | | | |
| 101.00 TOTAL | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| Provider Name | | | | | | | Fiscal Period | Provider NPI | REVISIONS | |
|------------------------------|--------------|-------------|------|-------|--------|------|---|--------------|---------------------|-------------|
| KINDRED HOSPITAL - LA MIRADA | | | | | | | SEPTEMBER 1, 2008 THROUGH AUGUST 31, 2009 | 1033294723 | 1 | |
| Report References | | | | | | | Explanation of Revision | As Audited | Increase (Decrease) | As Revised |
| Rev. No. | Audit Report | Cost Report | | | | | | | | |
| | | Work Sheet | Part | Title | Line | Col. | | | | |
| 1 | 6 | D-4 | | XIX | 37.00 | 2 | Medi-Cal Ancillary Charges - Operating Room | \$51,450 | \$35,255 | \$86,705 |
| | 6 | D-4 | | XIX | 41.00 | 2 | Medi-Cal Ancillary Charges - Radiology - Diagnostic | 61,684 | 65,163 | 126,847 |
| | 6 | D-4 | | XIX | 44.00 | 2 | Medi-Cal Ancillary Charges - Laboratory | 225,940 | 312,367 | 538,307 |
| | 6 | D-4 | | XIX | 49.00 | 2 | Medi-Cal Ancillary Charges - Respiratory Therapy | 1,359,698 | 1,884,745 | 3,244,443 |
| | 6 | D-4 | | XIX | 50.00 | 2 | Medi-Cal Ancillary Charges - Physical Therapy | 7,920 | 3,344 | 11,264 |
| | 6 | D-4 | | XIX | 55.00 | 2 | Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients | 212,183 | 300,732 | 512,915 |
| | 6 | D-4 | | XIX | 56.00 | 2 | Medi-Cal Ancillary Charges - Drugs Charged to Patients | 642,521 | 835,491 | 1,478,012 |
| | 6 | D-4 | | XIX | 57.00 | 2 | Medi-Cal Ancillary Charges - Renal Dialysis | 121,950 | 156,950 | 278,900 |
| | 6 | D-4 | | XIX | 101.00 | 2 | Medi-Cal Ancillary Charges - Totals | 2,683,346 | 3,594,047 | 6,277,393 |
| | 2 | E-3 | III | XIX | 10.00 | 1 | Medi-Cal Routine Service Charges | \$2,059,554 | \$776,880 | \$2,836,434 |
| | 2 | E-3 | III | XIX | 11.00 | 1 | Medi-Cal Ancillary Service Charges | 2,683,346 | 3,594,047 | 6,277,393 |
| APPEAL FINDING - ISSUE 1 | | | | | | | | | | |