

**REPORT
ON THE
COST REPORT REVIEW**

**HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL
TUSTIN, CALIFORNIA
PROVIDER NUMBER: HSC33034G
NATIONAL PROVIDER IDENTIFIER: 1043284706**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Janie Lee**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

Date: October 1, 2010

Robert M. Wisner
Senior Vice President of Reimbursement
HealthSouth Corporation
3660 Grandview Parkway, Suite 200
Birmingham, AL 35243-2358

PROVIDER: HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL
PROVIDER NO. HSC33034G
FISCAL PERIOD ENDED: DECEMBER 31, 2008

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 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 Audited Medi-Cal Cost (CONTRACT Schedules)
3. Audit Adjustments Schedule

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

Robert M. Wisner
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If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814-2878
(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 95899-7413

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 95814-5005
(916) 440-7700

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

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

Certified

SUMMARY OF FINDINGS

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
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. Medi-Cal Contract Cost (CONTRACT SCH 1)	Provider No. HSC33034G		
	Reported		\$ 518,591
	Net Change		\$ (491,335)
	Audited Cost		\$ 27,257
	Audited Amount Due Provider (State)	\$ 0	
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 1 through 7)		\$ 0	
9. Total Medi-Cal Cost			\$ 27,257

SUMMARY OF FINDINGS

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		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. Rural Health Clinic (RHC SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
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)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 0	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSC33034G

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 518,591	\$ 27,257
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)	\$ 518,591	\$ 27,257
6.	\$ 0	\$ 0
7.	\$ 0	\$ 0
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 518,591	\$ 27,257
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0
10. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0
11.	\$ 0	\$ 0
12.	\$ 0	\$ 0
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0
	(To Summary of Findings)	

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

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSC33034G

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>518,591</u>	\$ <u>27,257</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 8)	\$ <u>412,449</u>	\$ <u>24,360</u>
3. Inpatient Ancillary Service Charges (Adj 8)	\$ <u>365,339</u>	\$ <u>16,078</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>777,788</u>	\$ <u>40,438</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>259,197</u>	\$ <u>13,181</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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

**COMPUTATION OF
MEDI-CAL NET COST OF COVERED SERVICES**

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSC33034G

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ 187,665	\$ 7,891
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ 330,926	\$ 19,366
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)	\$ 518,591	\$ 27,257
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	(See \$ Contract Sch 1)	\$ 0
8. SUBTOTAL	\$ 518,591	\$ 27,257
	(To Contract Sch 2)	
9. Coinsurance (Adj)	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 518,591	\$ 27,257
	(To Contract Sch 1)	

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

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSC33034G

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 5)	13,970	14,031
2. Inpatient Days (include private, exclude swing-bed)	13,970	14,031
3. Private Room Days (exclude swing-bed private room) (Adj)	7	7
4. Semi-Private Room Days (exclude swing-bed) (Adj 5)	13,963	14,024
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 6)	402	24

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)	\$ 11,500,907	\$ 11,322,407
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)	\$ 11,500,907	\$ 11,322,407

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj)	\$ 13,909,315	\$ 13,909,315
29. Private Room Charges (excluding swing-bed charges)(Adj)	\$ 7,875	\$ 7,875
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj)	\$ 13,901,440	\$ 13,901,440
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.826849	\$ 0.814016
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 1,125.00	\$ 1,125.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 995.59	\$ 991.26
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 129.41	\$ 133.74
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 107.00	\$ 108.87
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 749	\$ 762
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 11,500,158	\$ 11,321,645

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 823.20	\$ 806.90
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 330,926	\$ 19,366
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 330,926	\$ 19,366

(To Contract Sch 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSC33034G

	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)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line___ , Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSC33034G

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

(To Contract Sch 4)

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSC33034G

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 7)	AUDITED
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	4,060	(4,060)	0
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope			0
44.00	Laboratory	11,370	(11,195)	175
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	18,052	(18,052)	0
50.00	Physical Therapy	93,368	(91,162)	2,206
51.00	Occupational Therapy	63,430	(61,599)	1,831
52.00	Speech Pathology	70,069	(66,239)	3,830
53.00	Electrocardiology			0
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	15,921	(14,683)	1,238
56.00	Drugs Charged to Patients	89,069	(82,271)	6,798
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
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 365,339	\$ (349,261)	\$ 16,078

(To Contract Sch 5)

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSC33034G

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
40.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Contract Sch 3)

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOS

Fiscal Period Ended:
DECEMBER 31, 2008

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	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	72	0	0	0	0	0	0	0	0	223,314	74,994
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	0	0	0	0	0	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	25,268	0	0	0	0	0	0	0	0	184,727	62,036
50.00 Physical Therapy	0	213,237	0	0	0	0	0	0	0	0	1,430,759	480,482
51.00 Occupational Therapy	0	168,378	0	0	0	0	0	0	0	0	1,150,558	386,384
52.00 Speech Pathology	0	73,416	0	0	0	0	0	0	0	0	441,582	148,294
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	11,069	0	0	0	0	0	0	0	0	366,586	123,108
56.00 Drugs Charged to Patients	0	81,400	0	0	0	0	0	0	0	0	842,475	282,923
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	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	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Subleased Space- Sea Star Building	0	0	0	0	0	0	0	0	0	0	849,144	285,162
100.03 Leased Office Space-SCA	0	0	0	0	0	0	0	0	0	0	20,097	6,749
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	2,053,710	0	0	0	0	0	0	0	0	19,742,884	4,963,321

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOS

Fiscal Period Ended:
DECEMBER 31, 2008

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	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	16,566	0	8,750	0	0	0	0	0	0	1,310	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	0	5,306	0	2,802	0	0	0	0	0	0	3,650	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	13,765	0	7,270	0	4,701	0	0	0	0	4,718	0
50.00 Physical Therapy	0	72,664	2,928	38,379	0	31,793	0	0	0	0	37,498	0
51.00 Occupational Therapy	0	74,797	387	39,506	0	22,063	0	0	0	0	23,357	0
52.00 Speech Pathology	0	19,998	131	10,562	0	10,539	0	0	0	0	11,150	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	27,270	0	14,403	0	2,654	0	0	0	0	4,154	0
56.00 Drugs Charged to Patients	0	10,555	0	5,575	0	9,427	0	0	0	0	26,179	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	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	0	0	0	0	20,369	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Subleased Space- Sea Star Building	0	291,714	0	0	0	0	0	0	0	0	0	0
100.03 Leased Office Space-SCA	0	5,955	0	3,145	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	1,133,037	114,842	434,977	1,275,327	251,712	0	261,436	0	0	227,411	551,156

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HC

Fiscal Period Ended:
DECEMBER 31, 2008

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 STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
GENERAL SERVICE COST CENTER											
1.00 Old Cap Rel Costs-Bldg & Fixtures											
2.00 Old Cap Rel Costs-Movable Equipmer											
3.00 New Cap Rel Costs-Bldg & Fixtures											
4.00 New Cap Rel Costs-Movable Equipme											
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											
7.00 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	0	0	0	0	0	0	0	0	0	0	0
19.03	0	0	0	0	0	0	0	0	0	0	0
20.00	0	0	0	0	0	0	0	0	0	0	0
21.00 Nursing School	0	0	0	0	0	0	0	0	0	0	0
22.00 Intern & Res Service-Salary & Fringes	0	0	0	0	0	0	0	0	0	0	0
23.00 Intern & Res Other Program	0	0	0	0	0	0	0	0	0	0	0
24.00 Paramedical Ed Program	0	0	0	0	0	0	0	0	0	0	0
INPATIENT ROUTINE COST CENTER											
25.00 Adults & Pediatrics (Gen Routine)	0	0	0	0	0	0	0	0	0	0	0
26.00 Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0
27.00 Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0
28.00 Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0
29.00 Surgical Intensive Care	0	0	0	0	0	0	0	0	0	0	0
30.00 Subprovider I	0	0	0	0	0	0	0	0	0	0	0
31.00 Subprovider II	0	0	0	0	0	0	0	0	0	0	0
32.00	0	0	0	0	0	0	0	0	0	0	0
33.00 Nursery	0	0	0	0	0	0	0	0	0	0	0
34.00 Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0	0	0
35.00 Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0
36.00 Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0
36.01 Subacute Care Unit II	0	0	0	0	0	0	0	0	0	0	0
36.02 Transitional Care Unit	0	0	0	0	0	0	0	0	0	0	0
									11,322,407		11,322,407

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOS

Fiscal Period Ended:
DECEMBER 31, 2008

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	POST STEP-DOWN ADJUSTMENT	TOTAL COST
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	324,934	0	324,934
41.01	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	186,872	0	186,872
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	277,216	0	277,216
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	2,094,503	0	2,094,503
52.00 Speech Pathology	0	0	0	0	0	0	0	0	1,697,052	0	1,697,052
53.00 Electrocardiology	0	0	0	0	0	0	0	0	642,257	0	642,257
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	538,175	0	538,175
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,177,134	0	1,177,134
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	20,369	0	20,369
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02 Subleased Space- Sea Star Building	0	0	0	0	0	0	0	0	0	0	0
100.03 Leased Office Space-SCA	0	0	0	0	0	0	0	0	1,426,020	0	1,426,020
100.04	0	0	0	0	0	0	0	0	35,946	0	35,946
TOTAL	0	0	19,030	0	0	0	0	0	19,742,884	0	19,742,884

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES) (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	STAT (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj)
ANCILLARY COST CENTERS											
37.00											
38.00											
39.00											
40.00											
41.00	293	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)	223,314	
41.01											
41.02											
42.00											
43.00											
44.00										131,091	
44.01											
46.00											
47.00											
48.00											
49.00	103,230									184,727	
50.00	871,165									1,430,759	
51.00	687,895									1,150,558	
52.00	299,934									441,582	
53.00											
54.00	45,221									366,586	
55.00	332,556									842,475	
56.00											
57.00											
58.00											
59.00											
59.01											
59.02											
59.03											
60.00											
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											
99.00											
99.01											
99.02											
99.03											
99.04											
99.05											
100.00											
100.01											
100.02										849,144	
100.03										20,097	
100.04											
TOTAL	8,390,291	0	0	0	0	0	0	0	0	14,779,563	0
COST TO BE ALLOCATED	2,053,710	0	0	0	0	0	0	0	0	4,963,321	0
UNIT COST MULTIPLIER - SCH 8	0.244772	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.335823	0.000000

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.2

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (FTE) (Adj)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADM (PATIENT DAYS) (Adj 4)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUIS) (Adj)	MED REC (GROSS REVENUE) (Adj)	SOC SERV (PATIENT DAYS) (Adj 4)	STAT (Adj)
ANCILLARY COST CENTERS												
37.00												
38.00												
39.00												
40.00												
41.00	893	893								158,004		
41.01												
41.02												
42.00												
43.00												
44.00	286		286							440,420		
44.01												
46.00												
47.00												
48.00												
49.00	742		742		186					569,217		
50.00	3,917	3,808	3,917		1,258					4,523,960		
51.00	4,032	503	4,032		873					2,817,901		
52.00	1,078	171	1,078		417					1,345,234		
53.00												
54.00												
55.00	1,470		1,470		105					501,135		
56.00	569		569		373					3,158,426		
57.00												
58.00												
59.00												
59.01												
59.02												
59.03												
60.00												
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												
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01												
100.02												
100.03	15,725											
100.04	321		321									
				780								
TOTAL	61,077	149,352	44,394	48,837	9,960	0	14,031	0	0	27,436,385	14,031	0
COST TO BE ALLOCATED	1,133,037	114,842	434,977	1,275,327	251,712	0	261,436	0	0	227,411	551,156	0
UNIT COST MULTIPLIER - SCH 8	18.550963	0.768936	9.798101	26.113960	25.272336	0.000000	18.632757	0.000000	0.000000	0.008289	39.281298	0.000000

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	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)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00 Old Cap Rel Costs-Bldg & Fixtures	19.02	19.03	20.00	21.00	22.00	23.00	24.00
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							
7.00 Administrative and General							
8.00 Maintenance and Repairs							
9.00 Operation of Plant							
10.00 Laundry and Linen Service							
11.00 Housekeeping							
12.00 Dietary							
13.00 Cafeteria							
14.00 Maintenance of Personnel							
15.00 Nursing Administration							
16.00 Central Services & Supply							
17.00 Pharmacy							
18.00 Medical Records and Library							
19.00 Social Service							
19.02							
19.03							
20.00							
21.00 Nursing School							
22.00 Intern & Res Service-Salary & Fringes							
23.00 Intern & Res Other Program							
24.00 Paramedical Ed Program							
INPATIENT ROUTINE COST CENTERS							
25.00 Adults & Pediatrics (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 I							
36.02 Transitional Care Unit							

TRIAL BALANCE OF EXPENSES

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	3,728,473	(18,916)	3,709,557
4.00	New Cap Rel Costs-Movable Equipment	643,720	(187,747)	455,973
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	2,053,710	0	2,053,710
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	4,395,083	0	4,395,083
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	558,071	0	558,071
9.00	Laundry and Linen Service	85,971	0	85,971
10.00	Housekeeping	214,523	0	214,523
11.00	Dietary	476,266	28,490	504,756
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	109,390	0	109,390
15.00	Central Services & Supply		0	0
16.00	Pharmacy		0	0
17.00	Medical Records and Library	91,370	0	91,370
18.00	Social Service	251,867	0	251,867
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	3,982,874	(55,430)	3,927,444
26.00	Intensive Care Unit		0	0
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$	\$ 0	\$ 0
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	160,221	7,113	167,334
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	93,358	19,827	113,185
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	113,004	0	113,004
50.00	Physical Therapy	972,288	0	972,288
51.00	Occupational Therapy	729,747	0	729,747
52.00	Speech Pathology	300,676	0	300,676
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	263,484	0	263,484
56.00	Drugs Charged to Patients	725,451	0	725,451
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency		0	0
62.00	Observation Beds		0	0
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	\$ 19,949,547	\$ (206,663)	\$ 19,742,884
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00			0	0
100.01			0	0
100.02	Subleased Space- Sea Star Building		0	0
100.03	Leased Office Space-SCA		0	0
100.04			0	0
100.99	SUBTOTAL	\$ 0	\$ 0	\$ 0
101	TOTAL	\$ 19,949,547	\$ (206,663)	\$ 19,742,884

(To Schedule 8)

Provider Name:
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

Page 1
Fiscal Period Ended:
DECEMBER 31, 2008

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS																				
37.00 Operating Room	0																			
38.00 Recovery Room	0																			
39.00 Delivery Room and Labor Room	0																			
40.00 Anesthesiology	0																			
41.00 Radiology - Diagnostic	7,113		7,113																	
41.01	0																			
41.02	0																			
42.00 Radiology - Therapeutic	0																			
43.00 Radioisotope	0																			
44.00 Laboratory	19,827		19,827																	
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	0																			
100.01	0																			
100.02 Subleased Space- Sea Star Building	0																			
100.03 Leased Office Space-SCA	0																			
100.04	0																			
101.00 TOTAL	(\$206,663)	0	0	(206,663)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name: HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL

AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ AUDIT ADJ

GENERAL SERVICE COST CENTER

- 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

Provider Name		Fiscal Period		Provider Number		Adjustments		
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC33034G		8		
Report References								
Adj. No.	Audit Report	Work Sheet	COST REPORT			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
1	10A	A		11.00	7	\$476,266	\$28,490	\$504,756
	10A	A		25.00	7	3,982,874	(28,490)	3,954,384 *
Dietary Adults and Pediatrics To reclassify contracted dietary service to the proper cost center. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304								
2	10A	A		25.00	7	\$3,954,384	(\$26,940)	\$3,927,444
	10A	A		41.00	7	160,221	7,113	167,334
	10A	A		44.00	7	93,358	19,827	113,185
Adults and Pediatrics Radiology-Diagnostic Laboratory To reclassify contracted ancillary services to the proper cost centers. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304								

RECLASSIFICATIONS OF REPORTED COSTS

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC33034G		8		
Report References								
Adj. No.	Audit Report	Work Sheet	COST REPORT			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
3	10A	A		3.00	7	\$3,728,473	(\$18,916)	\$3,709,557
	10A	A		4.00	7	643,720	(187,747)	455,973
<p>ADJUSTMENT TO REPORTED COSTS</p> <p>New Capital Related Costs-Building & Fixtures</p> <p>New Capital Related Costs-Movable Equipment</p> <p>To reflect property tax refund.</p> <p>42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments		
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC33034G		8		
Report References								
Adj. No.	Audit Report	Work Sheet	COST REPORT			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
4	9	B-1	25.00	14, 18	Adults and Pediatrics (Patient Days)	13,970	61	14,031
	9	B-1	14.00	14	Total - Patient Days	13,970	61	14,031
	9	B-1	18.00	18	Total - Patient Days	13,970	61	14,031
<p>To adjust patient days statistics to agree with provider's census report in conjunction with adjustment 5. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306</p>								
<u>ADJUSTMENT TO REPORTED STATISTICS</u>								

Provider Name		Fiscal Period		Provider Number		Adjustments			
HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC33034G		8			
Report References									
Adj. No.	Audit Report	Work Sheet	COST REPORT				As Reported	Increase (Decrease)	
			Part	Title	Line	Col.			
5	Contract 4, 4	D-1	XIX	1.00	1	Adults and Pediatrics	13,970	61	14,031
Explanation of Audit Adjustments <u>ADJUSTMENT TO REPORTED PATIENT DAYS</u> To adjust total patient days to agree with the provider's patient census report. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304									

Provider Name HEALTHSOUTH TUSTIN REHABILITATION HOSPITAL		Fiscal Period JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		Provider Number HSC33034G		Adjustments 8	
Report References							
Audit Report		Work Sheet	Part	Title	Line	Col.	
COST REPORT							
Adj. No.							

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA

		Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
6	Contract 4	D-1	I	XIX	9.00	1	402	(378)	24
Medi-Cal Days - Adults and Pediatrics									
7	Contract 6	D-4		XIX	41.00	2	\$4,060	(\$4,060)	\$0
	Contract 6	D-4		XIX	44.00	2	11,370	(11,195)	175
	Contract 6	D-4		XIX	49.00	2	18,052	(18,052)	0
	Contract 6	D-4		XIX	50.00	2	93,368	(91,162)	2,206
	Contract 6	D-4		XIX	51.00	2	63,430	(61,599)	1,831
	Contract 6	D-4		XIX	52.00	2	70,069	(66,239)	3,830
	Contract 6	D-4		XIX	55.00	2	15,921	(14,663)	1,238
	Contract 6	D-4		XIX	56.00	2	89,069	(82,271)	6,798
	Contract 6	D-4		XIX	101.00	2	365,339	(349,261)	16,078
8	Contract 2	E-3	III	XIX	10.00	1	\$412,449	(\$388,089)	\$24,360
	Contract 2	E-3	III	XIX	11.00	1	365,339	(349,261)	16,078

To adjust Medi-Cal Settlement Data to agree with the following
 EDS Paid Claims Summary:
 Run on: June 25, 2010
 Payment Period: January 1, 2008 through May 31, 2010
 Service Period: January 1, 2008 through December 31, 2008
 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64
 CMS Pub. 15-1, Sections 2304 and 2408