REPORT
ON THE
COST REPORT REVIEW

LAC – RANCHO LOS AMIGOS NATIONAL
REHABILITATION CENTER
LOS ANGELES, CALIFORNIA
PROVIDER NUMBERS: HSC 32014F, ZZT 32014F AND
FHC 42014F

FISCAL PERIOD ENDED
JUNE 30, 2005

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

Section Chief: Cheryl Phillips
Audit Supervisor: Gertrude Lake
Auditor: Darryl Kitashima

DHCS
SANDRA SHEWRY
Director

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

ARNOLD SCHWARZENEGGER
Governor

October 31, 2008

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

PROVIDER: LAC – RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER
PROVIDER NO.: HSC 32014F
FISCAL PERIOD ENDED: JUNE 30, 2005

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited combined settlement for the fiscal period due the provider in the amount of $14,438,107, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1 Summary of Findings

2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)

3. Computation of Medi-Cal Contract Cost (CONTRACT Schedules)

4 Computation of CBRC Settlement (CLINIC Schedules)

5. Audited Allocation of Home Office Cost

6 Audit Adjustments Schedule

Financial Audits/Gardena/A & I, MS 2103, 19300 South Hamilton Avenue, Suite 280, Gardena, CA 90248
Telephone: (310) 516-4757 FAX: (310) 217-6918
Internet Address: www.dhcs.ca.gov

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

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

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
(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) 440-7745

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—Gardena at (310) 516-4757.

Cheryl Phillips

Cheryl Phillips, Chief
Audits Section—Gardena
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

		SETTLEMENT	COST
1.	**Medi-Cal Noncontract Settlement (SCHEDULE 1)**		
	Provider No ZZT32014F		
	Reported	$ 829 384	
	Net Change	$ 463 159	
	Audited Amount Due Provider (State)	$ 1,292,543	
2.	**Subprovider I (SCHEDULE 1-1)**		
	Provider No		
	Reported	$ 0	
	Net Change	$ 0	
		$ 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 HSC32014F		
	Reported		$ 51 749 632
	Net Change		$ (5 385 145)
	Audited Cost		$ 46,364,487
	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)**	$ 1,292,543	
9.	**Total Medi-Cal Cost**		$ 46,364,487

SUMMARY OF FINDINGS

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

		SETTLEMENT	COST
10.	**Subacute (SUBACUTE SCH 1-1)**		
	Provider No.		
	Reported		$ 0 00
	Net Change		$ 0 00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	
11.	**Cost Based Reimbursement Clinic (CLINIC 1)**		
	Provider No. FHC42014F		
	Reported	$ 13 368,092	
	Net Change	$ (222 528)	
	Audited Amount Due Provider (State)	$ 13,145,564	
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)**	$ 13,145,564	
17.	**Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)**	$ 14,438,107	

STATE OF CALIFORNIA

SCHEDULE 1
PROGRAM: NONCONTRACT

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No.
ZZT32014F

		REPORTED	AUDITED
1	Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	$ 1,418,585	$ 2,301,618
2	Excess Reasonable Cost Over Charges (Schedule 2)	$ 0	$ 0
3	Medi-Cal Inpatient Hospital Based Physician Services	$ 241,960	$ N/A
4		$ 0	$ 0
5	TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	$ 1,660,545	$ 2,301,618
6	Interim Payments (Adj 24)	$ (831,161)	$ (1,009,075)
7	Balance Due Provider (State)	$ 829,384	$ 1,292,543
8	Duplicate Payments (Adj)	$ 0	$ 0
9		$ 0	$ 0
10		$ 0	$ 0
11	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	$ 829,384	$ 1,292,543

(To Summary of Findings)

STATE OF CALIFORNIA

SCHEDULE 2
PROGRAM: NONCONTRACT

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

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No.
ZZT32014F

		REPORTED	AUDITED
	REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1	Cost of Covered Services (Schedule 3)	$ 1,419,488	$ 2,305,954
	CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2	Inpatient Routine Service Charges (Adj 22)	$ 15,613,091	$ 20,462,039
3	Inpatient Ancillary Service Charges (Adj)	$ 0	$ 0
4	Total Charges - Medi-Cal Inpatient Services	$ 15,613,091	$ 20,462,039
5	Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	$ 14,193,603	$ 18,156,085
6	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

STATE OF CALIFORNIA

SCHEDULE 3
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No.
ZZT32014F

		REPORTED	AUDITED
1	Medi-Cal Inpatient Ancillary Services (Schedule 5)	$ 1,352,468	$ 978,395
2	Medi-Cal Inpatient Routine Services (Schedule 4)	$ 67,020	$ 1,017,852
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)	$ 1,419,488	$ 1,996,247
7	Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	$ (See Schedule 1)	$ 309,707
8	SUBTOTAL	$ 1,419,488	$ 2,305,954 (To Schedule 2)
9	Coinsurance (Adj 23)	$ (903)	$ (4,336)
10	Patient and Third Party Liability (Adj)	$ 0	$ 0
11	Net Cost of Covered Services Rendered to Medi-Cal Inpatients	$ 1,418,585	$ 2,301,618 (To Schedule 1)

STATE OF CALIFORNIA

SCHEDULE 4
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No.
ZZT32014F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS		REPORTED	AUDITED
INPATIENT DAYS			
1	Total Inpatient Days (include private & swing-bed) (Adj)	51,427	51,427
2	Inpatient Days (include private, exclude swing-bed)	51,427	51,427
3	Private Room Days (exclude swing-bed private room) (Adj)	0	0
4	Semi-Private Room Days (exclude swing-bed) (Adj)	51,427	51,427
5	Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6	Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7	Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8	Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9	Medi-Cal Days (excluding swing-bed) (Adj)	0	0
SWING-BED ADJUSTMENT			
17	Medicare NF Swing-Bed Rates through Dec 31 (Adj)	$ 0.00	$ 0.00
18	Medicare NF Swing-Bed Rates after Dec 31(Adj)	$ 0.00	$ 0.00
19	Medi-Cal NF Swing-Bed Rates through July 31(Adj)	$ 0.00	$ 0.00
20	Medi-Cal NF Swing-Bed Rates after July 31(Adj)	$ 0.00	$ 0.00
21	Total Routine Serv Cost (Sch 8, Line 25, Col 27)	$ 63,845,339	$ 55,368,519
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)	$ 63,845,339	$ 55,368,519
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT			
28	Gen Inpatient Routine Serv Charges (excl swing-bed charges)	$ 143,917,422	$ 143,917,422
29	Private Room Charges (excluding swing-bed charges)	$ 0	$ 0
30	Semi-Private Room Charges (excluding swing-bed charges)	$ 143,917,422	$ 143,917,422
31	Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	$ 0.443625	$ 0.384724
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)	$ 2,798.48	$ 2,798.48
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)	$ 63,845,339	$ 55,368,519
PROGRAM INPATIENT OPERATING COST			
38	Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	$ 1,241.48	$ 1,076.64
39	Program General Inpatient Routine Service Cost (L 9 x L 38)	$ 0	$ 0
40	Cost Applicable to Medi-Cal (Sch 4A)	$ 67,020	$ 1,017,852
41	Cost Applicable to Medi-Cal (Sch 4B)	$ 0	$ 0
42	TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	$ 67,020	$ 1,017,852

(To Schedule 3)

STATE OF CALIFORNIA

SCHEDULE 4A
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No.
ZZT32014F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1 Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	$ 0	$ 0
2 Total Inpatient Days (Adj)	0	0
3 Average Per Diem Cost	$ 0.00	$ 0.00
4 Medi-Cal Inpatient Days (Adj)		0
5 Cost Applicable to Medi-Cal	$ 0	$ 0
INTENSIVE CARE UNIT		
6 Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	$ 4,298,897	$ 3,958,925
7 Total Inpatient Days (Adj)	1,076	1,076
8 Average Per Diem Cost	$ 3,995.26	$ 3,679.30
9 Medi-Cal Inpatient Days (Adj)	0	0
10 Cost Applicable to Medi-Cal	$ 0	$ 0
CORONARY CARE UNIT		
11 Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	$ 0	$ 0
12 Total Inpatient Days (Adj)	0	0
13 Average Per Diem Cost	$ 0.00	$ 0.00
14 Medi-Cal Inpatient Days (Adj)	0	0
15 Cost Applicable to Medi-Cal	$ 0	$ 0
NEONATAL INTENSIVE CARE UNIT		
16 Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	$ 0	$ 0
17 Total Inpatient Days (Adj)	0	0
18 Average Per Diem Cost	$ 0.00	$ 0.00
19 Medi-Cal Inpatient Days (Adj)	0	0
20 Cost Applicable to Medi-Cal	$ 0	$ 0
SURGICAL INTENSIVE CARE UNIT		
21 Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	$ 0	$ 0
22 Total Inpatient Days (Adj)	0	0
23 Average Per Diem Cost	$ 0.00	$ 0.00
24 Medi-Cal Inpatient Days (Adj)	0	0
25 Cost Applicable to Medi-Cal	$ 0	$ 0
ADMINISTRATIVE DAYS		
26 Per Diem Rate (Adj)	$	$ 0.00
27 Medi-Cal Inpatient Days (Adj)		0
28 Cost Applicable to Medi-Cal	$ 0	$ 0
ADMINISTRATIVE DAYS		
29 Per Diem Rate (Adj)	$ 236.82	$ 236.82
30 Medi-Cal Inpatient Days (Adj 21)	283	4,298
31 Cost Applicable to Medi-Cal	$ 67,020	$ 1,017,852
32 Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	$ 67,020	$ 1,017,852
	(To Schedule 4)	

Note: The provider incorrectly reported the net cost of covered services; 3,394 administrative days were reported, however only 283 days were included in the calculation of routine service costs Only 283 days are reflected above in order to properly calculate the reported net cost of covered services, although audit adjustment #21 is applied to total reported administrative days.

STATE OF CALIFORNIA

SCHEDULE 4B
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No.
ZZT32014F

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

(To Schedule 4)

STATE OF CALIFORNIA

SCHEDULE 5
PROGRAM: NONCONTRACT

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No:
ZZT32014F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 14)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	$ 3,759,449	$ 1,035,924	3.629078	$ 4,660	$ 16,912
40.00	Anesthesiology	931,355	194,718	4.783097	1,105	5,285
41.00	Radiology - Diagnostic	4,457,830	161,604	27.584899	1,551	42,784
43.00	Radioisotope	700,393	13,881	50.456948	65	3,280
44.00	Laboratory	5,317,086	248,492	21.397415	4,012	85,846
44.01	Pulmonary Function Lab	50,910	6,854	7.427730	9	67
46.00	Whole Blood & Packed Red Blood Cells	572,473	5,944	96.311143	0	0
49.00	Respiratory Therapy	2,044,722	230,292	8.878824	0	0
50.00	Physical Therapy	9,441,033	439,998	21.456991	7,342	157,537
51.00	Occupational Therapy	8,240,080	316,627	26.024566	2,814	73,233
52.00	Speech Pathology	3,600,912	202,784	17.757379	986	17,509
53.00	Electrocardiology	544,222	155,111	3.508598	361	1,267
54.00	Electroencephalography	76,420	6,734	11.348367	109	1,237
55.00	Medical Supplies Charged to Patients	4,106,496	2,438,538	1.683999	98,446	165,783
56.00	Drugs Charged to Patients	9,666,520	4,750,274	2.034939	191,773	390,246
59.00	Psychology	1,557,086	156,353	9.958782	0	0
59.02	Electomyograply	1,008,413	11,801	85.451512	17	1,453
59.04	Cast Room	232,737	3,088	75.368297	0	0
59.05	Othotic Devices	4,883,755	81,761	59.732089	231	13,798
59.06	Recreational Therapy	1,305,386	13,027	100.206188	0	0
59.08	Durable Medical Equipment	53,462	308,267	0.173426	12,442	2,158
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
60.00	Clinic	9,147,122	36,039	253.811758	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
	TOTAL	$ 71,697,864	$ 10,818,111		$ 325,923	$ 978,395

(To Schedule 3)

* From Schedule 8 Column 27

STATE OF CALIFORNIA

SCHEDULE 6
PROGRAM: NONCONTRACT

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No:
ZZT32014F

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adj 25)	AUDITED
37.00	Operating Room	$ 4,353	$ 307	$ 4,660
40.00	Anesthesiology	1,208	(103)	1,105
41.00	Radiology - Diagnostic	2,334	(783)	1,551
43.00	Radioisotope	37	28	65
44.00	Laboratory	5,280	(1,268)	4,012
44.01	Pulmonary Function Lab	12	(3)	9
46.00	Whole Blood & Packed Red Blood Cells	54	(54)	0
49.00	Respiratory Therapy	5,892	(5,892)	0
50.00	Physical Therapy	10,004	(2,662)	7,342
51.00	Occupational Therapy	4,457	(1,643)	2,814
52.00	Speech Pathology	854	132	986
53.00	Electrocardiology	361		361
54.00	Electroencephalography	86	23	109
55.00	Medical Supplies Charged to Patients	136,506	(38,060)	98,446
56.00	Drugs Charged to Patients	265,913	(74,140)	191,773
59.00	Psychology	7,096	(7,096)	0
59.02	Electomyograply	57	(40)	17
59.04	Cast Room	17	(17)	0
59.05	Othotic Devices	213	18	231
59.06	Recreational Therapy	928	(928)	0
59.08	Durable Medical Equipment	16,661	(4,219)	12,442
				0
				0
				0
				0
				0
				0
				0
60.00	Clinic	109	(109)	0
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL MEDI-CAL ANCILLARY CHARGES		$ 462,432	$ (136,509)	$ 325,923

(To Schedule 5)

STATE OF CALIFORNIA

SCHEDULE 7
PROGRAM: NONCONTRACT

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No:
ZZT32014F

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj 15)	TOTAL CHARGES TO ALL PATIENTS (Adj 16)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj 17 & 18)	MEDI-CAL COST
25.00	Adults and Pediatrics	$ 3,605,068	$ 51,427	70.100686	$ 4,298	$ 301,293
26.00	Intensive Care	224,787	1,076	208.909851	0	0
37.00	Operating Room	61,041	1,035,924	0.058924	4,660	275
40.00	Anesthesiology	529,176	194,718	2.717653	1,105	3,003
41.00	Radiology - Diagnostic	186,257	161,604	1.152552	1,588	1,830
43.00	Radiosotope	26,329	13,881	1.896765	28	53
44.00	Laboratory	187,370	248,492	0.754028	4,012	3,025
44.01	Pulmonary Funciton Lab	0	6,854	0.000000	9	0
53.00	Electrocardiology	98,544	155,111	0.635313	265	168
54.00	Electroencephalography	6,950	6,734	1.032076	23	24
59.02	Electromyography	23,555	11,801	1.996017	18	36
60.00	Clinics	1,865,092	36,039	51.752046	0	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
		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
		0	0	0.000000		0
	TOTAL	$ 6,814,169	$ 1,923,661		$ 16,006	$ 309,707

(To Schedule 3)

STATE OF CALIFORNIA

CONTRACT SCH 1

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No:
HSC32014F

		REPORTED	AUDITED
1	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	$ 49,745,731	$ 46,364,487
2	Excess Reasonable Cost Over Charges (Contract Sch 2)	$ 0	$ 0
3	Medi-Cal Inpatient Hospital Based Physician Services	$ 2,003,901	$ N/A
4		$ 0	$ 0
5	Subtotal (Sum of Lines 1 through 4)	$ 51,749,632	$ 46,364,487
6		$ 0	$ 0
7		$ 0	$ 0
8	Total Medi-Cal Cost (Sum of Lines 5 through 7)	$ 51,749,632	$ 46,364,487
		(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)	

STATE OF CALIFORNIA

CONTRACT SCH 2

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

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No:
HSC32014F

		REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES			
1	Cost of Covered Services (Contract Sch 3)	$ 49,800,867	$ 46,513,593
CHARGES FOR MEDI-CAL INPATIENT SERVICES			
2	Inpatient Routine Service Charges (Adj 27)	$ 121,966,746	$ 134,743,356
3	Inpatient Ancillary Service Charges (Adj)	$ 0	$ 0
4	Total Charges - Medi-Cal Inpatient Services	$ 121,966,746	$ 134,743,356
5	Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	$ 72,165,879	$ 88,229,763
6	Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	$ 0	$ 0
		(To Contract Sch 1)	

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

STATE OF CALIFORNIA

CONTRACT SCH 3

COMPUTATION OF
MEDI-CAL NET COST OF COVERED SERVICES

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No:
HSC32014F

		REPORTED	AUDITED
1	Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	$ 20,099,855	$ 15,280,791
2	Medi-Cal Inpatient Routine Services (Contract Sch 4)	$ 29,701,012	$ 29,026,551
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)	$ 49,800,867	$ 44,307,342
7	Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	$ (See Contract Sch 1)	$ 2,206,251
8	SUBTOTAL	$ 49,800,867 (To Contract Sch 2)	$ 46,513,593
9	Coinsurance (Adj 28)	$ (55,136)	$ (149,106)
10	Patient and Third Party Liability (Adj)	$ 0	$ 0
11	Net Cost of Covered Services Rendered to Medi-Cal Inpatients	$ 49,745,731 (To Contract Sch 1)	$ 46,364,487

STATE OF CALIFORNIA

CONTRACT SCH 4

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No:
HSC32014F

	GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS	REPORTED	AUDITED
	INPATIENT DAYS		
1	Total Inpatient Days (include private & swing-bed) (Adj)	51,427	51,427
2	Inpatient Days (include private, exclude swing-bed)	51,427	51,427
3	Private Room Days (exclude swing-bed private room) (Adj)	0	0
4	Semi-Private Room Days (exclude swing-bed) (Adj)	51,427	51,427
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 26)	22,598	25,091
	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)	$ 63,845,339	$ 55,368,519
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)	$ 63,845,339	$ 55,368,519
	PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
28	Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj)	$ 143,917,422	$ 143,917,422
29	Private Room Charges (excluding swing-bed charges)(Adj)	$ 0	$ 0
30	Semi-Private Room Charges (excluding swing-bed charges)(Adj)	$ 143,917,422	$ 143,917,422
31	Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	$ 0.443625	$ 0.384724
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)	$ 2,798.48	$ 2,798.48
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)	$ 63,845,339	$ 55,368,519
	PROGRAM INPATIENT OPERATING COST		
38	Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	$ 1,241.48	$ 1,076.64
39	Program General Inpatient Routine Service Cost (L 9 x L 38)	$ 28,054,965	$ 27,013,974
40	Cost Applicable to Medi-Cal (Contract Sch 4A)	$ 1,646,047	$ 2,012,577
41	Cost Applicable to Medi-Cal (Contract Sch 4B)	$ 0	$ 0
42	TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	$ 29,701,012	$ 29,026,551

(To Contract Sch 3)

STATE OF CALIFORNIA

CONTRACT SCH 4A

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No:
HSC32014F

	SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
	NURSERY		
1	Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	$ 0	$ 0
2	Total Inpatient Days (Adj)	0	0
3	Average Per Diem Cost	$ 0.00	$ 0.00
4	Medi-Cal Inpatient Days (Adj)	0	0
5	Cost Applicable to Medi-Cal	$ 0	$ 0
	INTENSIVE CARE UNIT		
6	Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	$ 4,298,897	$ 3,958,925
7	Total Inpatient Days (Adj)	1,076	1,076
8	Average Per Diem Cost	$ 3,995.26	$ 3,679.30
9	Medi-Cal Inpatient Days (Adj 26)	412	547
10	Cost Applicable to Medi-Cal	$ 1,646,047	$ 2,012,577
	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)	$ 1,646,047	$ 2,012,577
		(To Contract Sch 4)	

STATE OF CALIFORNIA

CONTRACT SCH 4B

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No:
HSC32014F

	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)

STATE OF CALIFORNIA

CONTRACT SCH 5

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No:
HSC32014F

		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj 14)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	$ 3,759,449	$ 1,035,924	3.629078	$ 345,949	$ 1,255,476
40.00	Anesthesiology	931,355	194,718	4.783097	62,514	299,011
41.00	Radiology - Diagnostic	4,457,830	161,604	27.584899	32,337	892,013
43.00	Radioisotope	700,393	13,881	50.456948	1,632	82,346
44.00	Laboratory	5,317,086	248,492	21.397415	52,639	1,126,339
44.01	Pulmonary Function Lab	50,910	6,854	7.427730	301	2,236
46.00	Whole Blood & Packed Red Blood Cells	572,473	5,944	96.311143	1,916	184,532
49.00	Respiratory Therapy	2,044,722	230,292	8.878824	71,338	633,398
50.00	Physical Therapy	9,441,033	439,998	21.456991	115,654	2,481,587
51.00	Occupational Therapy	8,240,080	316,627	26.024566	88,581	2,305,282
52.00	Speech Pathology	3,600,912	202,784	17.757379	66,043	1,172,751
53.00	Electrocardiology	544,222	155,111	3.508598	34,766	121,980
54.00	Electroencephalography	76,420	6,734	11.348367	961	10,906
55.00	Medical Supplies Charged to Patients	4,106,496	2,438,538	1.683999	587,097	988,671
56.00	Drugs Charged to Patients	9,666,520	4,750,274	2.034939	1,143,665	2,327,289
59.00	Psychology	1,557,086	156,353	9.958782	38,893	387,327
59.02	Electomyograply	1,008,413	11,801	85.451512	169	14,441
59.04	Cast Room	232,737	3,088	75.368297	304	22,912
59.05	Othotic Devices	4,883,755	81,761	59.732089	5,812	347,163
59.06	Recreational Therapy	1,305,386	13,027	100.206188	4,185	419,363
59.08	Durable Medical Equipment	53,462	308,267	0.173426	74,218	12,871
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
60.00	Clinic	9,147,122	36,039	253.811758	760	192,897
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
		0	0	0.000000	0	0
	TOTAL	$ 71,697,864	$ 10,818,111		$ 2,729,734	$ 15,280,791

(To Contract Sch 3)

* From Schedule 8, Column 27

STATE OF CALIFORNIA

CONTRACT SCH 6

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No:
HSC32014F

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adj 29)	AUDITED
37.00	Operating Room	$ 411,638	$ (65,689)	$ 345,949
40.00	Anesthesiology	74,945	(12,431)	62,514
41.00	Radiology - Diagnostic	44,300	(11,963)	32,337
43.00	Radioisotope	2,425	(793)	1,632
44.00	Laboratory	72,343	(19,704)	52,639
44.01	Pulmonary Function Lab	434	(133)	301
46.00	Whole Blood & Packed Red Blood Cells	2,412	(496)	1,916
49.00	Respiratory Therapy	98,018	(26,680)	71,338
50.00	Physical Therapy	160,812	(45,158)	115,654
51.00	Occupational Therapy	124,182	(35,601)	88,581
52.00	Speech Pathology	90,322	(24,279)	66,043
53.00	Electrocardiology	46,345	(11,579)	34,766
54.00	Electroencephalography	1,454	(493)	961
55.00	Medical Supplies Charged to Patients	788,951	(201,854)	587,097
56.00	Drugs Charged to Patients	1,536,877	(393,212)	1,143,665
59.00	Psychology	57,232	(18,339)	38,893
59.02	Electomyograply	208	(39)	169
59.04	Cast Room	560	(256)	304
59.05	Othotic Devices	9,016	(3,204)	5,812
59.06	Recreational Therapy	5,362	(1,177)	4,185
59.08	Durable Medical Equipment	96,295	(22,077)	74,218
				0
				0
				0
				0
				0
				0
				0
60.00	Clinic	628	132	760
				0
				0
				0
				0
				0
				0
				0
				0
				0
TOTAL MEDI-CAL ANCILLARY CHARGES		$ 3,624,759	$ (895,025)	$ 2,729,734

(To Contract Sch 5)

STATE OF CALIFORNIA

CONTRACT SCH 7

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

Provider No:
HSC32014F

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj 15)	TOTAL CHARGES TO ALL PATIENTS (Adj 16)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj 19 & 20)	MEDI-CAL COST
25.00	Adults and Pediatrics	$ 3,605,068	$ 51,427	70.100686	$ 25,091	$ 1,758,896
26.00	Intensive Care	224,787	1,076	208.909851	547	114,274
37.00	Operating Room	61,041	1,035,924	0.058924	345,949	20,385
40.00	Anesthesiology	529,176	194,718	2.717653	62,514	169,891
41.00	Radiology - Diagnostic	186,257	161,604	1.152552	32,337	37,270
43.00	Radiosotope	26,329	13,881	1.896765	1,632	3,096
44.00	Laboratory	187,370	248,492	0.754028	52,639	39,691
44.01	Pulmonary Funciton Lab	0	6,854	0.000000	301	0
53.00	Electrocardiology	98,544	155,111	0.635313	34,766	22,087
54.00	Electroencephalography	6,950	6,734	1.032076	961	992
59.02	Electromyography	23,555	11,801	1.996017	169	337
60.00	Clinics	1,865,092	36,039	51.752046	760	39,332
		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
	TOTAL	$ 6,814,169	$ 1,923,661		$ 557,666	$ 2,206,251

(To Contract Sch 3)

County of Los Angeles - Department of Health Services
Determination of HOSPITAL CBRC Rate and Reimbursement
Rancho Los Amigos National Rehabilitation Center, Provider No. FHC 42014F
Fiscal Year: 2004-2005

CLINIC
Worksheet 1

1	Total Allowable CBRC Costs (Worksheet 1a, Col 5)		$ 25,681,772
2	Total CBRC Visits (Worksheet 4 2, Columns 7 & 8 Line 60) (Adj 36)		34,665
3	CBRC Non-Billable Service Visits	N/A	
4	CBRC Total Adjusted Visits (Line 2 - Line 3)	N/A	
5	CBRC Rate Per Visit (Line 1 divided by Line 2)		$ 740 86
6	CBRC Medi-Cal Visits		
	a Medi-Cal Visits (Billing Code 01 & 03) (Adjs 40, 44)	17,510	
	b Medi-Cal/Medicare Crossover visits (Billing Code 02) (Adj 40)	5,836	
	c Total CBRC Medi-Cal Visits (Adj 40)	23,346	
7	CBRC Managed Care Medi-Cal Visits (Billing Code 18) (Adj 41)	236	
8	Total Medi-Cal Visits (Line 6c + Line 7)		23,582
9	Medi-Cal CBRC Cost (Line 5 X Line 8)		$ 17,470,865
10	Less Payments:		
	a Medi-Cal Payments		
	a(1) Medi-Cal (Billing Code 01 & 03) (Adj 42)	$ 3,818,761	
	a(2) Medi-Cal/Medicare Crossover (Billing Code 02) (Adj 42)	96 389	
	a(3). CBRC Managed Care Medi-Cal Payments (Billing Code 18) (Adj 42)	7,744	
	b Medicare Crossovers (Intermediary and Carrier) (Adj 43)	389,468	
	c Capitation Revenue and Surplus Distribution by Managed Care Plans	0	
	d Third Party Insurance (Adj 42)	88	
	e Patient Share of Cost	12,851	
	f Pharmacy Payments	0	
	g Total Payments		$ 4,325,301
11	Balance Due Provider/(State) Before Protested Items (Line 9 - Line 10g)		$ 13,145,564
12	Protested Items:		
	a. Clinical Social Workers and Psych Consultation Liason		0
	b Health Education Classes		0
	c County-Wide Cost Allocation Plan		0
13.	Balance Due Provider/(State) After Protested Items		$ 13,145,564

County of Los Angeles - Department of Health Services
HOSPITAL Cost Based Reimbursement Clinic Total Costs
Rancho Los Amigos National Rehabilitation Center, Provider No. FHC 42014F
Fiscal Year: 2004-2005

CLINIC
Worksheet 1a

CMS Line No.	Cost Centers	1 Direct Costs CMS 2552-96 W/S B, Part I, Col. 0 (Adjs 31, 32)	2 Allocated Costs CMS 2552-96, W/S B Part I, Col. 1 thru Col. 23 (Adjs 33, 34)	3 Ancillary Costs CBRC W/S 3.2, Col. 11	4 Physician Patient Care Costs CBRC W/S 4.2, Col. 11 (Adj 39A)	5 Total Allowable CBRC HOSPITAL Costs Col. 1 thru Col. 4
60.00	Clinic	$ 2,273,254		$ 14,815,053	$ 2,139,444	$ 19,227,751
						0
						0
1.00	Old Capital - Related Costs - Bldg.and Fixtures		$ 0			0
2.00	Old Capital - Related Costs - Movable Equipment		0			0
3.00	New Capital - Related Costs - Bldg. And Fixtures		157,556			157,556
4.00	New Capital Related Costs - Movable Equipment		0			0
5.00	Employee Benefits		1,832,814			1,832,814
6.00	Administrative and General		1,315,875			1,315,875
7.00	Maintenance and Repairs		668,422			668,422
8.00	Operation of Plant		359,163			359,163
9.00	Laundry & Linen Service		55,603			55,603
10.00	Housekeeping		190,512			190,512
11.00	Dietary		12,357			12,357
12.00	Cafeteria		60,352			60,352
14.00	Maint of Personnel		753,259			753,259
15.00	Nursing Admin		1,316			1,316
16.00	Pharmacy		128,246			128,246
17.00	Medical Records & Medical Records Library		58,682			58,682
18.00	Social Services		65,807			65,807
19.00	PFS Eligibility		0			0
19.01	PFS Eligibility/Provider					0
19.02	Medical Staff					0
20.00	Nonphysician Anesthetists					0
22.00	I & R Services - Salaries & Fringe B. Approved		760,361			760,361
23.00	I & R Other Program Costs Approved		453,541			453,541
	Subtotal	$ 2,273,254	$ 6,873,866	$ 14,815,053	$ 2,139,444	$ 26,101,617
	Less:					
24.00	Cost of Inpatient Visits	86,669	262,069		71,107	419,845
	Total	$ 2,186,585	$ 6,611,797	$ 14,815,053	$ 2,068,337	$ 25,681,772

This total to CLINIC W/S 1, Line 1

County of Los Angeles - Department of Health Services
Statistics Summary Page
Rancho Los Amigos National Rehabilitation Center, Provider No. FHC 42014F
Fiscal Year: 2004-2005

CLINIC
Worksheet 2.1

CMS Line No.	Cost Center Descriptions	1 Total RVUs/Visits (e) Col. 6 + Col. 11	2 Non-Allowable Inpatient RVUs/Visits (f)	3 Non-Allowable HospitalOutpatient RVUs/Visits (f)	4 Non-Allowable CHC/HC RVUs/Visits (f)	5 Total Allowable RVUs/Visits Col. 1 - Col. 2 - Col. 3 - Col. 4	6 Inpatient RVUs /Visits Including Psych I/P & Rehab. & Skilled Nursing (Adj 37)
	Ancillary Service Cost Centers (RVUs)						
37.00	Operating Room	1,035,924	0	0		1,035,924	882,718
38.00	Recovery Room	0	0	0		0	0
40.00	Anesthesiology	194,718	0	0		194,718	163,734
41.00	Radiology-Diagnostic	161,604	27,338	14,920		119,346	97,412
43.00	Radioisotope	13,881	0	0		13,881	5,052
44.00	Laboratory	248,492	9,195	2,497		236,800	165,013
44.01	Pulmonary Function	6,854	0	0		6,854	769
46.00	Whole Blood & Packed Red Blood Cells	5,944	0	0		5,944	5,427
49.00	Respiratory Therapy	230,292	0	0		230,292	230,233
50.00	Physical Therapy	439,998	0	0		439,998	337,546
51.00	Occupational Therapy	316,627	0	0		316,627	253,834
52.00	Speech Pathology	202,784	0	0		202,784	177,614
53.00	Electrocardiology	155,111	0	0		155,111	96,781
54.00	Electroencephalography	6,734	0	0		6,734	3,059
55.00	Medical Supplies Charged to Patients	2,438,538	0	0		2,438,538	1,916,592
56.00	Drugs Charged to Patients	4,750,274	0	0		4,750,274	3,733,524
59.00	Psychology	156,353	0	0		156,353	133,247
59.02	Electromygraphy	11,801	0	0		11,801	785
59.04	Cast Room	3,088	0	0		3,088	1,287
59.05	Orthotic Devices	81,761	9,202	34,116		38,443	17,121
59.06	Recreational Therapy	13,027	0	0		13,027	13,027
59.08	DME Optical Take Home	308,267	0	0		308,267	242,285
			0	0			0
	Outpatient Service Cost Centers (VISITS)		0	0			0
60.00	Clinic	36,039	0	0		36,039	1,374
	Total	10,818,111	45,735	51,533	0	10,720,843	8,478,434

County of Los Angeles - Department of Health Services
Statistics Summary Page
Rancho Los Amigos National Rehabilitation Center, Provider No. FHC 42014F
Fiscal Year: 2004-2005

CLINIC
Worksheet 2.2

CMS Line No.	Cost Center Descriptions	7 Hospital Outpatient RVUs/Visits (g) Excluding Columns 8 & 9 & 10 (Adj 38)	8 Outpatient Psych RVUs/Visits	9 ER RVUs/Visits Including Psych ER	10 CHC/HC Referral RVUs/Visits	11 Subtotal O/P Sum Col. 7 thru Col. 10	12 Net Allowable Hosp O/P RVUs/Visits Col. 7 - Col. 3	13 Net Allowable CHC/HC Referral RVUs/Visits Col. 10 - Col. 4
	Ancillary Service Cost Centers (RVUs)							
37.00	Operating Room	153,206				153,206	153,206	0
38.00	Recovery Room	0				0	0	0
40.00	Anesthesiology	30,984				30,984	30,984	0
41.00	Radiology-Diagnostic	64,192				64,192	49,272	0
43.00	Radioisotope	8,829				8,829	8,829	0
44.00	Laboratory	83,479				83,479	80,982	0
44.01	Pulmonary Function	6,085				6,085	6,085	0
46.00	Whole Blood & Packed Red Blood Cells	517				517	517	0
49.00	Respiratory Therapy	59				59	59	0
50.00	Physical Therapy	102,452				102,452	102,452	0
51.00	Occupational Therapy	62,793				62,793	62,793	0
52.00	Speech Pathology	25,170				25,170	25,170	0
53.00	Electrocardiology	58,330				58,330	58,330	0
54.00	Electroencephalography	3,675				3,675	3,675	0
55.00	Medical Supplies Charged to Patients	521,946				521,946	521,946	0
56.00	Drugs Charged to Patients	1,016,750				1,016,750	1,016,750	0
59.00	Psychology	23,106				23,106	23,106	0
59.02	Electromygraphy	11,016				11,016	11,016	0
59.04	Cast Room	1,801				1,801	1,801	0
59.05	Orthotic Devices	64,640				64,640	30,524	0
59.06	Recreational Therapy	0				0	0	0
59.08	DME Optical Take Home	65,982				65,982	65,982	0
		0				0	0	0
	Outpatient Service Cost Centers (VISITS)	0						
60.00	Clinic	34,665				34,665	34,665	0
	Total	2,339,677	0	0	0	2,339,677	2,288,144	0
							Respective lines to CLINIC W/S 3.2 Col. 7 & CLINIC W/S 4.2, Col. 7.	Respective lines to CLINIC W/S 3.2 Col. 8 & CLINIC W/S 4.2, Col. 8.

County of Los Angeles - Department of Health Services
Allocation of Cost Based Reimbursement Clinic Ancillary Costs
Rancho Los Amigos National Rehabilitation Center, Provider No. FHC 42014F
Fiscal Year: 2004-2005

CLINIC
Worksheet 3.1

CMS Line No.	Cost Center Descriptions	1 Total Ancillary Costs CMS 2552-96, WS B Part I, Col. 27 (Adj 35)	2 Non-Allowable Outpatient Ancillary Costs	3 Non-Allowable Inpatient Ancillary Costs	4 Allowable Ancillary Costs Col. 1 - Col. 2 - Col. 3	5 Total Allowable RVUs CBRC WS 2.1, Col. 5	6 Ancillary Cost to RVU/Visits Ratio Col. 4 / Col. 5
	Ancillary Service Cost Centers (RVUs)						
37.00	Operating Room	$ 3,759,449	$ 10,586	$ 60,748	$ 3,688,115	1,035,924	3.560218
38.00	Recovery Room	0			0	0	0.000000
40.00	Anesthesiology	931,355			931,355	194,718	4.783097
41.00	Radiology-Diagnostic	4,457,830	549,536	1,006,783	2,901,511	119,346	24.311757
43.00	Radioisotope	700,393			700,393	13,881	50.456956
44.00	Laboratory	5,317,086	37,257	79,610	5,200,219	236,800	21.960384
44.01	Pulmonary Function	50,910			50,910	6,854	7.427779
46.00	Whole Blood & Packed Red Blood Cells	572,473			572,473	5,944	96.311070
49.00	Respiratory Therapy	2,044,722			2,044,722	230,292	8.878823
50.00	Physical Therapy	9,441,033			9,441,033	439,998	21.456991
51.00	Occupational Therapy	8,240,080			8,240,080	316,627	26.024565
52.00	Speech Pathology	3,600,912			3,600,912	202,784	17.757377
53.00	Electrocardiology	544,222			544,222	155,111	3.508597
54.00	Electroencephalography	76,420			76,420	6,734	11.348381
55.00	Medical Supplies Charged to Patients	4,106,496			4,106,496	2,438,538	1.683999
56.00	Drugs Charged to Patients	9,666,520	18,477		9,648,043	4,750,274	2.031050
59.00	Psychology	1,577,086			1,577,086	156,353	10.086701
59.02	Electromygraphy	1,008,413			1,008,413	11,801	85.451487
59.04	Cast Room	232,737			232,737	3,088	75.368199
59.05	Orthotic Devices	4,883,755	2,032,215	548,048	2,303,492	38,443	59.919673
59.06	Recreational Therapy	1,305,386			1,305,386	13,027	100.206187
59.08	DME Optical Take Home	53,462	59,821	16,132	(22,491)	308,267	(0.072959)
	Total	$ 62,570,740	$ 2,707,892	$ 1,711,321	$ 58,151,527	10,684,804	

County of Los Angeles - Department of Health Services
Allocation of Cost Based Reimbursement Clinic Ancillary Costs
Rancho Los Amigos National Rehabilitation Center, Provider No. FHC 42014F
Fiscal Year: 2004-2005

CLINIC
Worksheet 3.2

CMS Line No.	Cost Center Descriptions	7 Allowable Outpatient RVUs/Visits CBRC W/S 2.2, Col. 12	8 Allowable CHC/HC Referral RVUs/Visits CBRC W/S 2.2, Col. 13	9 Hospital Outpatient Cost Col. 6 X Col. 7	10 CHC/HC Referral Ancillary Cost Col. 6 X Col. 8	11 Total CBRC Hosp O/P Ancillary Costs Sum Col. 9 & Col. 10
	Ancillary Service Cost Centers (RVUs)					
37.00	Operating Room	153,206	0	$ 545,447	$ 0	$ 545,447
38.00	Recovery Room	0	0	0	0	0
40.00	Anesthesiology	30,984	0	148,199	0	148,199
41.00	Radiology-Diagnostic	49,272	0	1,197,889	0	1,197,889
43.00	Radioisotope	8,829	0	445,484	0	445,484
44.00	Laboratory	80,982	0	1,778,396	0	1,778,396
44.01	Pulmonary Function	6,085	0	45,198	0	45,198
46.00	Whole Blood & Packed Red Blood Cells	517	0	49,793	0	49,793
49.00	Respiratory Therapy	59	0	524	0	524
50.00	Physical Therapy	102,452	0	2,198,312	0	2,198,312
51.00	Occupational Therapy	62,793	0	1,634,161	0	1,634,161
52.00	Speech Pathology	25,170	0	446,953	0	446,953
53.00	Electrocardiology	58,330	0	204,656	0	204,656
54.00	Electroencephalography	3,675	0	41,705	0	41,705
55.00	Medical Supplies Charged to Patients	521,946	0	878,957	0	878,957
56.00	Drugs Charged to Patients	1,016,750	0	2,065,070	0	2,065,070
59.00	Psychology	23,106	0	233,063	0	233,063
59.02	Electromygrapghy	11,016	0	941,334	0	941,334
59.04	Cast Room	1,801	0	135,738	0	135,738
59.05	Orthotic Devices	30,524	0	1,828,988	0	1,828,988
59.06	Recreational Therapy	0	0	0	0	0
59.08	DME Optical Take Home	65,982	0	(4,814)	0	(4,814)
	Total	2,253,479	0	$ 14,815,053	$ 0	$ 14,815,053

This total to CLINIC W/S 1a, Col. 3.

County of Los Angeles County - Department of Health Services
Allocation of Cost Based Reimbursement Clinic Physician Costs
Rancho Los Amigos National Rehabilitation Center, Provider No. FHC 42014F
Fiscal Year: 2004-2005

CLINIC
Worksheet 4.1

CMS Line No.	Cost Center Descriptions	1 Physician Patient Care Costs M/Cal Supplemental W/S D-3 (Adj 39)	2 Non-Allowable Outpatient Costs	3 Non-Allowable Inpatient Costs	4 Allowable Physician Costs Col. 1 - Col. 2 - Col. 3	5 Total Allowable RVUs/Visits CBRC W/S 2.1, Col. 5	6 Physician Cost to RVU/Visits Ratio Col. 4 / Col. 5
	Ancillary Service Cost Centers (RVUs)						
37.00	Operating Room	$ 61,041	$	$	$ 61,041	1,035,924	0.058924
38.00	Recovery Room				0	0	0.000000
40.00	Anesthesiology	529,176			529,176	194,718	2.717653
41.00	Radiology-Diagnostic	262,965			262,965	119,346	2.203383
43.00	Radioisotope	26,329			26,329	13,881	1.896765
44.00	Laboratory	187,370			187,370	236,800	0.791258
44.01	Pulmonary Function				0	6,854	0.000000
46.00	Whole Blood & Packed Red Blood Cells				0	5,944	0.000000
49.00	Respiratory Therapy				0	230,292	0.000000
50.00	Physical Therapy				0	439,998	0.000000
51.00	Occupational Therapy				0	316,627	0.000000
52.00	Speech Pathology				0	202,784	0.000000
53.00	Electrocardiology	98,544			98,544	155,111	0.635313
54.00	Electroencephalography	6,950			6,950	6,734	1.032076
55.00	Medical Supplies Charged to Patients				0	2,438,538	0.000000
56.00	Drugs Charged to Patients				0	4,750,274	0.000000
59.00	Psychology				0	156,353	0.000000
59.02	Electromygrapghy	23,555			23,555	11,801	1.996017
59.04	Cast Room				0	3,088	0.000000
59.05	Orthotic Devices				0	38,443	0.000000
59.06	Recreational Therapy				0	13,027	0.000000
59.08	DME Optical Take Home				0	308,267	0.000000
					0	0	0.000000
	Outpatient Service Cost Centers (VISITS)						
60.00	Clinic	1,865,092			1,865,092	36,039	51.752046
	Total	$ 3,061,022	$ 0	$ 0	$ 3,061,022	10,720,843	

County of Los Angeles County - Department of Health Services
Allocation of Cost Based Reimbursement Clinic Physician Costs
Rancho Los Amigos National Rehabilitation Center, Provider No. FHC 42014F
Fiscal Year: 2004-2005

CLINIC
Worksheet 4.2

CMS Line No.	Cost Center Descriptions	7 Allowable Outpatient RVUs/Visits CBRC W/S 2.2, Col. 12	8 Allowable CHC/HC Referral RVUs/Visits CBRC W/S 2.2, Col. 13	9 Hospital O/P Physician Cost Col. 6 X Col. 7	10 CHC/HC Referral Ancillary Physician Cost Col. 6 X Col. 8	11 Total CBRC Hosp. O/P Physician Costs Sum Col. 9 & Col. 10
	Ancillary Service Cost Centers (RVUs)					
37.00	Operating Room	153,206	0	$ 9,028	$ 0	$ 9,028
39.00	Recovery Room	0	0	0	0	0
40.00	Anesthesiology	30,984	0	84,204	0	84,204
41.00	Radiology-Diagnostic	49,272	0	108,565	0	108,565
42.00	Radiosotope	8,829	0	16,747	0	16,747
43.00	Laboratory	80,982	0	64,078	0	64,078
44.01	Pulmonary Function	6,085	0	0	0	0
46.00	Whole Blood & Packed Red Blood Cells	517	0	0	0	0
49.00	Respiratory Therapy	59	0	0	0	0
50.00	Physical Therapy	102,452	0	0	0	0
51.00	Occupational Therapy	62,793	0	0	0	0
52.00	Speech Pathology	25,170	0	0	0	0
53.00	Electrocardiology	58,330	0	37,058	0	37,058
54.00	Electroencephalography	3,675	0	3,793	0	3,793
55.00	Medical Supplies Charged to Patients	521,946	0	0	0	0
56.00	Drugs Charged to Patients	1,016,750	0	0	0	0
59.00	Psychology	23,106	0	0	0	0
59.02	Electromygraphy	11,016	0	21,988	0	21,988
59.04	Cast Room	1,801	0	0	0	0
59.05	Orthotic Devices	30,524	0	0	0	0
59.06	Recreational Therapy	0	0	0	0	0
59.08	DME Optical Take Home	65,982	0	0	0	0
	Outpatient Service Cost Centers (VISITS)					
60.00	Clinic	34,665	0	1,793,985	0	1,793,985
	Total	2,288,144	0	$ 2,139,444	$ 0	$ 2,139,444

This total to CLINIC W/S 1a, Col. 4.

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST
	GENERAL SERVICE COST CENTER												
1.00	Old Cap Rel Costs-Bldg & Fixtures	0											
2.00	Old Cap Rel Costs-Movable Equipment	0	0										
3.00	New Cap Rel Costs-Bldg & Fixtures	6,704,703	0	0									
4.00	New Cap Rel Costs-Movable Equipmen	0	0	0	0								
		0	0	0	0	0							
		0	0	0	0	0	0						
		0	0	0	0	0	0	0					
		0	0	0	0	0	0	0	0				
		0	0	0	0	0	0	0	0	0			
		0	0	0	0	0	0	0	0	0	0		
		0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0
5.00	Employee Benefits	33,505,539	0	0	36,292	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
6.00	Administrative and General	27,030,931	0	0	929,495	0	0	0	0	0	0	0	0
7.00	Maintenance and Repairs	8,492,620	0	0	1,973,027	0	0	0	0	0	0	0	0
8.00	Operation of Plant	5,275,960	0	0	134,279	0	0	0	0	0	0	0	0
9.00	Laundry and Linen Service	540,018	0	0	40,892	0	0	0	0	0	0	0	0
10.00	Housekeeping	1,983,464	0	0	65,179	0	0	0	0	0	0	0	0
11.00	Dietary	3,180,150	0	0	149,325	0	0	0	0	0	0	0	0
12.00	Cafeteria	33,183	0	0	80,969	0	0	0	0	0	0	0	0
14.00	Nursing Administration	3,060,674	0	0	121,631	0	0	0	0	0	0	0	0
15.00	Central Services & Supply	255,865	0	0	33,841	0	0	0	0	0	0	0	0
16.00	Pharmacy	2,034,878	0	0	50,210	0	0	0	0	0	0	0	0
17.00	Medical Records and Library	1,418,039	0	0	108,427	0	0	0	0	0	0	0	0
18.00	Social Service	736,510	0	0	30,493	0	0	0	0	0	0	0	0
19.00	P.F.S.W.	1,104,487	0	0	41,128	0	0	0	0	0	0	0	0
20.00	Nonphyscian Anesthetists	0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern & Res Service-Salary & Fringes	854,403	0	0	3,785	0	0	0	0	0	0	0	0
23.00	Intern & Res Other Program	444,094	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults & Pediatrics (Gen Routine)	15,291,933	0	0	710,019	0	0	0	0	0	0	0	0
26.00	Intensive Care Unit	1,431,492	0	0	36,327	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST
	ANCILLARY COST CENTERS												
37.00	Operating Room	1,271,450	0	0	100,745	0	0	0	0	0	0	0	0
40.00	Anesthesiology	263,027	0	0	12,548	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	2,076,972	0	0	92,785	0	0	0	0	0	0	0	0
43.00	Radioisotope	288,611	0	0	19,410	0	0	0	0	0	0	0	0
44.00	Laboratory	1,939,747	0	0	144,093	0	0	0	0	0	0	0	0
44.01	Pulmonary Function Lab	9,873	0	0	3,720	0	0	0	0	0	0	0	0
46.00	Whole Blood & Packed Red Blood Cell	317,924	0	0	9,914	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	927,538	0	0	16,711	0	0	0	0	0	0	0	0
50.00	Physical Therapy	3,938,687	0	0	161,631	0	0	0	0	0	0	0	0
51.00	Occupational Therapy	3,341,872	0	0	155,336	0	0	0	0	0	0	0	0
52.00	Speech Pathology	1,503,143	0	0	57,762	0	0	0	0	0	0	0	0
53.00	Electrocardiology	179,677	0	0	8,987	0	0	0	0	0	0	0	0
54.00	Electroencephalography	4,426	0	0	7,051	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	2,438,538	0	0	0	0	0	0	0	0	0	0	0
56.00	Drugs Charged to Patients	3,845,032	0	0	0	0	0	0	0	0	0	0	0
59.00	Psychology	667,644	0	0	22,840	0	0	0	0	0	0	0	0
59.02	Electomyograply	212,558	0	0	60,172	0	0	0	0	0	0	0	0
59.04	Cast Room	66,726	0	0	10,245	0	0	0	0	0	0	0	0
59.05	Othotic Devices	3,170,747	0	0	57,461	0	0	0	0	0	0	0	0
59.06	Recreational Therapy	416,784	0	0	57,544	0	0	0	0	0	0	0	0
59.08	Durable Medical Equipment	27,242	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	2,273,254	0	0	157,556	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
0		0	0	0	0	0	0	0	0	0	0	0	0
70.00	Other Reimburs Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
	Spec Purpose Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
94.00	Home Health	56,265	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	3,395	0	0	0	0	0	0	0	0
100.00	Misc Non-Reimbusable	2,333	0	0	396,696	0	0	0	0	0	0	0	0
100.02	Patient Phone Appeal	22,239	0	0	0	0	0	0	0	0	0	0	0
100.03	Ambulance	36,824	0	0	0	0	0	0	0	0	0	0	0
100.04	Marketing	0	0	0	2,055	0	0	0	0	0	0	0	0
100.07	P.F.S.W. Eligibility	0	0	0	0	0	0	0	0	0	0	0	0
100.15	Rancho Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.16	Vacant/Unused Space	0	0	0	600,724	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
100.22	Indigent Cost	352,088	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	143,030,164	0	0	6,704,703	0	0	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILIT/

Fiscal Period Ended:
JUNE 30, 2005

	TRIAL BALANCE EXPENSES	ALLOC COST	EMPLOYEE BENEFITS 5.00	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
	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 Equipmen												
5.00	Employee Benefits	0											
		0	0										
		0	0	0									
		0	0	0	0								
		0	0	0	0	0							
		0	0	0	0	0	0						
		0	0	0	0	0	0	0					
		0	0	0	0	0	0	0	0				
		0	0	0	0	0	0	0	0	0			
6.00	Administrative and General	0	5,771,967	0	0	0	0	0	0	0	0	33,732,393	
7.00	Maintenance and Repairs	0	1,742,952	0	0	0	0	0	0	0	0	12,208,599	3,767,920
8.00	Operation of Plant	0	480,577	0	0	0	0	0	0	0	0	5,890,816	1,818,073
9.00	Laundry and Linen Service	0	68,421	0	0	0	0	0	0	0	0	649,331	200,402
10.00	Housekeeping	0	884,103	0	0	0	0	0	0	0	0	2,932,746	905,129
11.00	Dietary	0	0	0	0	0	0	0	0	0	0	3,329,475	1,027,570
12.00	Cafeteria	0	0	0	0	0	0	0	0	0	0	114,152	35,231
14.00	Nursing Administration	0	1,369,384	0	0	0	0	0	0	0	0	4,551,688	1,404,780
15.00	Central Services & Supply	0	128,708	0	0	0	0	0	0	0	0	418,415	129,135
16.00	Pharmacy	0	896,718	0	0	0	0	0	0	0	0	2,981,806	920,270
17.00	Medical Records and Library	0	441,513	0	0	0	0	0	0	0	0	1,967,979	607,374
18.00	Social Service	0	369,953	0	0	0	0	0	0	0	0	1,136,956	350,897
19.00	P.F.S.W.	0	548,792	0	0	0	0	0	0	0	0	1,694,407	522,942
20.00	Nonphyscian Anesthetists	0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	442,938	0	0	0	0	0	0	0	0	1,301,126	401,564
23.00	Intern & Res Other Program	0	325,583	0	0	0	0	0	0	0	0	769,677	237,544
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults & Pediatrics (Gen Routine)	0	9,363,106	0	0	0	0	0	0	0	0	25,365,059	7,828,377
26.00	Intensive Care Unit	0	720,541	0	0	0	0	0	0	0	0	2,188,360	675,390
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITA

Fiscal Period Ended:
JUNE 30, 2005

	TRIAL BALANCE EXPENSES	ALLOC COST	EMPLOYEE BENEFITS 5.00	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
	ANCILLARY COST CENTERS												
37.00	Operating Room	0	535,047	0	0	0	0	0	0	0	0	1,907,242	588,629
40.00	Anesthesiology	0	340,800	0	0	0	0	0	0	0	0	616,375	190,231
41.00	Radiology - Diagnostic	0	537,817	0	0	0	0	0	0	0	0	2,707,574	835,634
43.00	Radioisotope	0	94,230	0	0	0	0	0	0	0	0	402,251	124,146
44.00	Laboratory	0	1,005,790	0	0	0	0	0	0	0	0	3,089,630	953,548
44.01	Pulmonary Function Lab	0	2,823	0	0	0	0	0	0	0	0	16,417	5,067
46.00	Whole Blood & Packed Red Blood Cell:	0	33,891	0	0	0	0	0	0	0	0	361,730	111,640
49.00	Respiratory Therapy	0	461,521	0	0	0	0	0	0	0	0	1,405,770	433,861
50.00	Physical Therapy	0	1,903,199	0	0	0	0	0	0	0	0	6,003,517	1,852,856
51.00	Occupational Therapy	0	1,657,926	0	0	0	0	0	0	0	0	5,155,134	1,591,021
52.00	Speech Pathology	0	754,023	0	0	0	0	0	0	0	0	2,314,929	714,453
53.00	Electrocardiology	0	135,387	0	0	0	0	0	0	0	0	324,051	100,011
54.00	Electroencephalography	0	5,220	0	0	0	0	0	0	0	0	16,697	5,153
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,438,538	752,602
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,845,032	1,186,686
59.00	Psychology	0	323,795	0	0	0	0	0	0	0	0	1,014,280	313,035
59.02	Electomyograply	0	118,918	0	0	0	0	0	0	0	0	391,648	120,874
59.04	Cast Room	0	33,127	0	0	0	0	0	0	0	0	110,098	33,979
59.05	Othotic Devices	0	0	0	0	0	0	0	0	0	0	3,228,208	996,317
59.06	Recreational Therapy	0	210,246	0	0	0	0	0	0	0	0	684,573	211,279
59.08	Durable Medical Equipment	0	0	0	0	0	0	0	0	0	0	27,242	8,408
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	1,832,814	0	0	0	0	0	0	0	0	4,263,624	1,315,875
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
0		0	0	0	0	0	0	0	0	0	0	0	0
70.00	Other Reimburs Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
	Spec Purpose Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
94.00	Home Health	0	0	0	0	0	0	0	0	0	0	56,265	17,365
	NONREIMBURSABLE COST CENTER:												
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	3,395	1,048
100.00	Misc Non-Reimbusable	0	0	0	0	0	0	0	0	0	0	399,029	123,152
100.02	Patient Phone Appeal	0	0	0	0	0	0	0	0	0	0	22,239	6,864
100.03	Ambulance	0	0	0	0	0	0	0	0	0	0	36,824	11,365
100.04	Marketing	0	0	0	0	0	0	0	0	0	0	2,055	634
100.07	P.F.S.W. Eligibility	0	0	0	0	0	0	0	0	0	0	0	0
100.15	Rancho Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.16	Vacant/Unused Space	0	0	0	0	0	0	0	0	0	0	600,724	185,401
		0	0	0	0	0	0	0	0	0	0	0	0
100.22	Indigent Cost	0	0	0	0	0	0	0	0	0	0	352,088	108,664
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	33,541,831	0	0	0	0	0	0	0	0	143,030,164	33,732,393

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILIT/

Fiscal Period Ended:
JUNE 30, 2005

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00	P.F.S.W. 19.00
	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 Equipmen												
5.00	Employee Benefits												
6.00	Administrative and General												
7.00	Maintenance and Repairs												
8.00	Operation of Plant	569,669											
9.00	Laundry and Linen Service	173,481	93,217										
10.00	Housekeeping	276,518	148,581	0									
11.00	Dietary	633,500	340,399	0	180,559								
12.00	Cafeteria	343,505	184,576	0	97,905	0							
14.00	Nursing Administration	516,009	277,267	805	147,072	0	33,756						
15.00	Central Services & Supply	143,570	77,144	22,749	40,920	0	6,137	0					
16.00	Pharmacy	213,012	114,458	143	60,712	0	25,573	0	638				
17.00	Medical Records and Library	459,994	247,169	0	131,107	0	21,481	0	0	0			
18.00	Social Service	129,366	69,512	71	36,872	0	12,275	0	0	0	49,646		
19.00	P.F.S.W.	174,483	93,755	0	49,731	0	22,504	0	4	0	74,450	0	
20.00	Nonphyscian Anesthetists	0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern & Res Service-Salarv & Fringes	16,058	8,628	0	4,577	0	9,206	0	0	0	57,035	0	0
23.00	Intern & Res Other Program	0	0	0	0	0	0	0	0	0	65,367	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults & Pediatrics (Gen Routine)	3,012,208	1,618,549	890,611	928,114	5,344,694	333,470	5,503,941	20,533	0	1,134,261	1,713,733	237,560
26.00	Intensive Care Unit	154,116	82,811	52,464	43,926	154,452	17,390	365,447	1,146	0	96,575	13,178	4,915
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITA

Fiscal Period Ended:
JUNE 30, 2005

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00	P.F.S.W. 19.00
	ANCILLARY COST CENTERS												
37.00	Operating Room	427,402	229,656	47,632	121,817	0	14,321	308,730	2,411	0	84,648	0	0
40.00	Anesthesiology	53,234	28,604	768	15,173	0	5,115	0	0	0	21,854	0	0
41.00	Radiology - Diagnostic	393,633	211,511	6,843	112,193	0	18,412	0	42	0	136,711	0	0
43.00	Radioisotope	82,344	44,246	364	23,470	0	4,092	0	27	0	19,454	0	0
44.00	Laboratory	611,305	328,472	241	174,233	0	27,619	0	11	0	132,028	0	0
44.01	Pulmonary Function Lab	15,782	8,480	0	4,498	0	0	0	0	0	666	0	0
46.00	Whole Blood & Packed Red Blood Cell:	42,061	22,601	0	11,988	0	1,023	0	0	0	21,430	0	0
49.00	Respiratory Therapy	70,896	38,094	31	20,207	0	13,298	0	44	0	62,522	0	0
50.00	Physical Therapy	685,708	368,451	14,307	195,439	0	54,214	0	1,049	0	265,493	0	0
51.00	Occupational Therapy	659,003	354,102	19,380	187,828	0	48,077	0	273	0	225,264	0	0
52.00	Speech Pathology	245,053	131,674	0	69,845	0	23,527	0	110	0	101,322	0	0
53.00	Electrocardiology	38,128	20,487	0	10,867	0	3,069	0	79	0	11,733	0	0
54.00	Electroencephalography	29,911	16,072	0	8,525	0	0	0	0	0	61	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	750,983	0	164,373	0	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	59,009	4,316,613	259,180	0	0
59.00	Psychology	96,899	52,067	0	27,618	0	8,183	0	0	0	45,004	0	0
59.02	Electomyograply	255,274	137,166	265	72,758	0	4,092	0	7	0	13,650	0	0
59.04	Cast Room	43,464	23,355	2,897	12,388	0	2,046	0	13	0	4,498	0	0
59.05	Othotic Devices	243,775	130,988	1,258	69,480	0	0	0	0	0	213,729	0	0
59.06	Recreational Therapy	244,126	131,176	0	0	0	6,137	0	0	0	28,094	0	0
59.08	Durable Medical Equipment	0	0	0	0	0	0	0	0	0	17,812	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	668,422	359,163	55,603	190,512	12,357	60,352	753,259	1,316	0	128,246	58,682	65,807
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
70.00	Other Reimburs Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
	Spec Purpose Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
94.00	Home Health	0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTER:												
96.00	Gift, Flower, Coffee Shop & Canteen	14,405	7,740	0	4,106	0	0	0	0	0	0	0	0
100.00	Misc Non-Reimbusable	1,682,955	904,302	0	479,673	0	0	0	375	0	0	0	0
100.02	Patient Phone Appeal	0	0	0	0	0	0	0	0	0	0	0	0
100.03	Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
100.04	Marketing	8,718	4,684	0	2,485	0	0	0	0	0	0	0	0
100.07	P.F.S.W. Eligibility	0	0	0	0	0	0	0	0	0	0	0	2,323,993
100.15	Rancho Foundation	0	0	0	0	0	0	0	0	0	0	0	0
100.16	Vacant/Unused Space	2,548,531	1,369,402	0	726,378	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
100.22	Indigent Cost	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	15,976,520	8,278,559	1,116,431	4,262,974	5,511,503	775,368	6,931,377	838,070	4,316,613	3,435,104	1,785,593	2,632,275

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILIT/

Fiscal Period Ended:
JUNE 30, 2005

	TRIAL BALANCE EXPENSES	NON-PHYSICIAN ANESTH 20.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	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 Equipment											
3.00	New Cap Rel Costs-Bldg & Fixtures											
4.00	New Cap Rel Costs-Movable Equipmen											
5.00	Employee Benefits											
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											
14.00	Nursing Administration											
15.00	Central Services & Supply											
16.00	Pharmacy											
17.00	Medical Records and Library											
18.00	Social Service											
19.00	P.F.S.W.											
20.00	Nonphyscian Anesthetists											
22.00	Intern & Res Service-Salary & Fringes	0										
23.00	Intern & Res Other Program	0	0									
		0	0	0	0							
		0	0	0	0	0						
		0	0	0	0	0	0					
		0	0	0	0	0	0	0				
		0	0	0	0	0	0	0	0			
	INPATIENT ROUTINE COST CENTERS											
25.00	Adults & Pediatrics (Gen Routine)	0	900,362	537,048	0	0	0	0	0	55,368,519		55,368,519
26.00	Intensive Care Unit	0	68,122	40,633	0	0	0	0	0	3,958,925		3,958,925
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILIT/

Fiscal Period Ended:
JUNE 30, 2005

	TRIAL BALANCE EXPENSES	NON-PHYSICIAN ANESTH 20.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	ALLOC COST	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
	ANCILLARY COST CENTERS											
37.00	Operating Room	0	16,887	10,073	0	0	0	0	0	3,759,449		3,759,449
40.00	Anesthesiology	0	0	0	0	0	0	0	0	931,355		931,355
41.00	Radiology - Diagnostic	0	22,098	13,181	0	0	0	0	0	4,457,830		4,457,830
43.00	Radioisotope	0	0	0	0	0	0	0	0	700,393		700,393
44.00	Laboratory	0	0	0	0	0	0	0	0	5,317,086		5,317,086
44.01	Pulmonary Function Lab	0	0	0	0	0	0	0	0	50,910		50,910
46.00	Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	572,473		572,473
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	2,044,722		2,044,722
50.00	Physical Therapy	0	0	0	0	0	0	0	0	9,441,033		9,441,033
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	8,240,080		8,240,080
52.00	Speech Pathology	0	0	0	0	0	0	0	0	3,600,912		3,600,912
53.00	Electrocardiology	0	22,422	13,374	0	0	0	0	0	544,222		544,222
54.00	Electroencephalography	0	0	0	0	0	0	0	0	76,420		76,420
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	4,106,496		4,106,496
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	9,666,520		9,666,520
59.00	Psychology	0	0	0	0	0	0	0	0	1,557,086		1,557,086
59.02	Electomyograply	0	7,943	4,738	0	0	0	0	0	1,008,413		1,008,413
59.04	Cast Room	0	0	0	0	0	0	0	0	232,737		232,737
59.05	Othotic Devices	0	0	0	0	0	0	0	0	4,883,755		4,883,755
59.06	Recreational Therapy	0	0	0	0	0	0	0	0	1,305,386		1,305,386
59.08	Durable Medical Equipment	0	0	0	0	0	0	0	0	53,462		53,462
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
60.00	Clinic	0	760,361	453,541	0	0	0	0	0	9,147,122		9,147,122
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
	0	0	0	0	0	0	0	0	0	0		0
70.00	Other Reimburs Cost Center	0	0	0	0	0	0	0	0	0		0
	Spec Purpose Cost Center	0	0	0	0	0	0	0	0	0		0
94.00	Home Health	0	0	0	0	0	0	0	0	73,630		73,630
	NONREIMBURSABLE COST CENTER											
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	30,693		30,693
100.00	Misc Non-Reimbusable	0	0	0	0	0	0	0	0	3,589,484		3,589,484
100.02	Patient Phone Appeal	0	0	0	0	0	0	0	0	29,103		29,103
100.03	Ambulance	0	0	0	0	0	0	0	0	48,189		48,189
100.04	Marketing	0	0	0	0	0	0	0	0	18,576		18,576
100.07	P.F.S.W. Eligibility	0	0	0	0	0	0	0	0	2,323,993		2,323,993
100.15	Rancho Foundation	0	0	0	0	0	0	0	0	0		0
100.16	Vacant/Unused Space	0	0	0	0	0	0	0	0	5,430,435		5,430,435
		0	0	0	0	0	0	0	0	0		0
100.22	Indigent Cost	0	0	0	0	0	0	0	0	460,752		460,752
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0		0
	TOTAL	0	1,798,195	1,072,588	0	0	0	0	0	143,030,164	0	143,030,164

STATE OF CALIFORNIA

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

SCHEDULE 9

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

		OLD BLDG & FIXTURES (SQ FT) 1.00 (Adj 9) (Adj)	OLD MOVBLE EQUIP (SQ FT) 2.00 (Adj 9) (Adj)	NEW BLDG & FIXTURES (SQ FT) 3.00 (Adj 9) (Adj)	NEW MOVBLE EQUIP (SQ FT) 4.00 (Adj 9) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)
	GENERAL SERVICE COST CENTERS												
1.00	Old Cap Rel Costs-Bldg & Fixtures												
2.00	Old Cap Rel Costs-Movable Equipment												
3.00	New Cap Rel Costs-Bldg & Fixtures												
4.00	New Cap Rel Costs-Movable Equipment												
5.00	Employee Benefits	6,146	6,146	6,146	6,146								
6.00	Administrative and General	157,409	157,409	157,409	157,409								
7.00	Maintenance and Repairs	334,130	334,130	334,130	334,130								
8.00	Operation of Plant	22,740	22,740	22,740	22,740								
9.00	Laundry and Linen Service	6,925	6,925	6,925	6,925								
10.00	Housekeeping	11,038	11,038	11,038	11,038								
11.00	Dietary	25,288	25,288	25,288	25,288								
12.00	Cafeteria	13,712	13,712	13,712	13,712								
14.00	Nursing Administration	20,598	20,598	20,598	20,598								
15.00	Central Services & Supply	5,731	5,731	5,731	5,731								
16.00	Pharmacy	8,503	8,503	8,503	8,503								
17.00	Medical Records and Library	18,362	18,362	18,362	18,362								
18.00	Social Service	5,164	5,164	5,164	5,164								
19.00	P.F.S.W.	6,965	6,965	6,965	6,965								
20.00	Nonphysician Anesthetists												
22.00	Intern & Res Service-Salary & Fringes	641	641	641	641								
23.00	Intern & Res Other Program												
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults & Pediatrics (Gen Routine)	120,241	120,241	120,241	120,241								
26.00	Intensive Care Unit	6,152	6,152	6,152	6,152								

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

		OLD BLDG & FIXTURES (SQ FT) 1.00	OLD MOVBLE EQUIP (SQ FT) 2.00	NEW BLDG & FIXTURES (SQ FT) 3.00	NEW MOVBLE EQUIP (SQ FT) 4.00	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT
	ANCILLARY COST CENTERS												
37.00	Operating Room	17,061	17,061	17,061	17,061								
40.00	Anesthesiology	2,125	2,125	2,125	2,125								
41.00	Radiology - Diagnostic	15,713	15,713	15,713	15,713								
43.00	Radioisotope	3,287	3,287	3,287	3,287								
44.00	Laboratory	24,402	24,402	24,402	24,402								
44.01	Pulmonary Function Lab	630	630	630	630								
46.00	Whole Blood & Packed Red Blood Cells	1,679	1,679	1,679	1,679								
49.00	Respiratory Therapy	2,830	2,830	2,830	2,830								
50.00	Physical Therapy	27,372	27,372	27,372	27,372								
51.00	Occupational Therapy	26,306	26,306	26,306	26,306								
52.00	Speech Pathology	9,782	9,782	9,782	9,782								
53.00	Electrocardiology	1,522	1,522	1,522	1,522								
54.00	Electroencephalography	1,194	1,194	1,194	1,194								
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
59.00	Psychology	3,868	3,868	3,868	3,868								
59.02	Electomyograply	10,190	10,190	10,190	10,190								
59.04	Cast Room	1,735	1,735	1,735	1,735								
59.05	Othotic Devices	9,731	9,731	9,731	9,731								
59.06	Recreational Therapy	9,745	9,745	9,745	9,745								
59.08	Durable Medical Equipment												
60.00	Clinic	26,682	26,682	26,682	26,682								
		0											
70.00	Other Reimburs Cost Center												
	Spec Purpose Cost Center												
94.00	Home Health												
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen	575	575	575	575								
100.00	Misc Non-Reimbusable	67,180	67,180	67,180	67,180								
100.02	Patient Phone Appeal												
100.03	Ambulance												
100.04	Marketing	348	348	348	348								
100.07	P.F.S.W. Eligibility												
100.15	Rancho Foundation												
100.16	Vacant/Unused Space	101,732	101,732	101,732	101,732								
100.22	Indigent Cost												
	TOTAL	1,135,434	1,135,434	1,135,434	1,135,434	0	0	0	0	0	0	0	0
	COST TO BE ALLOCATED	0	0	6,704,703	0	0	0	0	0	0	0	0	0
	UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	5.904969	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CEN

Fiscal Period Ended:
JUNE 30, 2005

		EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
		5.00										7.00
		(Adj 13)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj 9)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
	GENERAL SERVICE COST CENTERS											
1.00	Old Cap Rel Costs-Bldg & Fixtures											
2.00	Old Cap Rel Costs-Movable Equipment											
3.00	New Cap Rel Costs-Bldg & Fixtures											
4.00	New Cap Rel Costs-Movable Equipment											
5.00	Employee Benefits											
6.00	Administrative and General	11,409,410										
7.00	Maintenance and Repairs	3,445,282									12,208,599	
8.00	Operation of Plant	949,954									5,890,816	22,740
9.00	Laundry and Linen Service	135,248									649,331	6,925
10.00	Housekeeping	1,747,601									2,932,746	11,038
11.00	Dietary										3,329,475	25,288
12.00	Cafeteria										114,152	13,712
14.00	Nursing Administration	2,706,852									4,551,688	20,598
15.00	Central Services & Supply	254,417									418,415	5,731
16.00	Pharmacy	1,772,537									2,981,806	8,503
17.00	Medical Records and Library	872,736									1,967,979	18,362
18.00	Social Service	731,283									1,136,956	5,164
19.00	P.F.S.W.	1,084,793									1,694,407	6,965
20.00	Nonphyscian Anesthetists										0	0
22.00	Intern & Res Service-Salary & Fringes	875,552									1,301,126	641
23.00	Intern & Res Other Program	643,578									769,677	0
											0	
											0	
											0	
											0	
											0	
	INPATIENT ROUTINE COST CENTERS											
25.00	Adults & Pediatrics (Gen Routine)	18,507,992									25,365,059	120,241
26.00	Intensive Care Unit	1,424,289									2,188,360	6,152
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	
											0	

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CEN

Fiscal Period Ended:
JUNE 30, 2005

		EMP BENE (GROSS SALARIES) 5.00	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
											0	
											0	
	ANCILLARY COST CENTERS											
37.00	Operating Room	1,057,624									1,907,242	17,061
40.00	Anesthesiology	673,658									616,375	2,125
41.00	Radiology - Diagnostic	1,063,099									2,707,574	15,713
43.00	Radioisotope	186,264									402,251	3,287
44.00	Laboratory	1,988,139									3,089,630	24,402
44.01	Pulmonary Function Lab	5,581									16,417	630
46.00	Whole Blood & Packed Red Blood Cells	66,993									361,730	1,679
49.00	Respiratory Therapy	912,286									1,405,770	2,830
50.00	Physical Therapy	3,762,041									6,003,517	27,372
51.00	Occupational Therapy	3,277,211									5,155,134	26,306
52.00	Speech Pathology	1,490,473									2,314,929	9,782
53.00	Electrocardiology	267,618									324,051	1,522
54.00	Electroencephalography	10,319									16,697	1,194
55.00	Medical Supplies Charged to Patients										2,438,538	0
56.00	Drugs Charged to Patients										3,845,032	0
59.00	Psychology	640,044									1,014,280	3,868
59.02	Electomyograply	235,065									391,648	10,190
59.04	Cast Room	65,481									110,098	1,735
59.05	Othotic Devices										3,228,208	9,731
59.06	Recreational Therapy	415,591									684,573	9,745
59.08	Durable Medical Equipment										27,242	0
											0	
											0	
											0	
											0	
											0	
											0	
											0	
60.00	Clinic	3,622,911									4,263,624	26,682
											0	
											0	
											0	
											0	
											0	
		0									0	
70.00	Other Reimburs Cost Center										0	
	Spec Purpose Cost Center										0	
94.00	Home Health										56,265	0
	NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen										3,395	575
100.00	Misc Non-Reimbusable										399,029	67,180
100.02	Patient Phone Appeal										22,239	0
100.03	Ambulance										36,824	0
100.04	Marketing										2,055	348
100.07	P.F.S.W. Eligibility										0	0
100.15	Rancho Foundation										0	0
100.16	Vacant/Unused Space										600,724	101,732
											0	
100.22	Indigent Cost										352,088	
											0	
											0	
											0	
											0	
	TOTAL	66,301,922	0	0	0	0	0	0	0	0	109,297,771	637,749
	COST TO BE ALLOCATED	33,541,831	0	0	0	0	0	0	0	0	33,732,393	15,976,520
	UNIT COST MULTIPLIER - SCH 8	0.505895	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.308628	25.051422

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CEN

Fiscal Period Ended:
JUNE 30, 2005

		OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA (MEALS SERVED)	NURSING ADMINISTRATION (DIR NUR HRS)	CENTRAL SERVICE&SUPPLY (NURSE HR)	PHARMACY (COSTS REQUIS)	MED REC (NET EXPENSE)	SOC SERV (TIME SPENT)	P.F.S.W. (% SPENT)	STAT
		8.00	9.00	10.00	11.00	12.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00
		(Adj 9)	(Adj)	(Adj 9)	(Adj)	(Adj)	(Adj)	(Adj 11)	(Adj 10)	(Adj 12)	(Adj)	(Adj)	(Adj)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	GENERAL SERVICE COST CENTERS												
1.00	Old Cap Rel Costs-Bldg & Fixtures												
2.00	Old Cap Rel Costs-Movable Equipment												
3.00	New Cap Rel Costs-Bldg & Fixtures												
4.00	New Cap Rel Costs-Movable Equipment												
5.00	Employee Benefits												
6.00	Administrative and General												
7.00	Maintenance and Repairs												
8.00	Operation of Plant												
9.00	Laundry and Linen Service	6,925											
10.00	Housekeeping	11,038											
11.00	Dietary	25,288		25,288									
12.00	Cafeteria	13,712		13,712									
14.00	Nursing Administration	20,598	511	20,598		33							
15.00	Central Services & Supply	5,731	14,449	5,731		6							
16.00	Pharmacy	8,503	91	8,503		25		1,040					
17.00	Medical Records and Library	18,362		18,362		21							
18.00	Social Service	5,164	45	5,164		12				736,510			
19.00	P.F.S.W.	6,965		6,965		22		6		1,104,487			
20.00	Nonphyscian Anesthetists	0		0									
22.00	Intern & Res Service-Salary & Fringes	641		641		9				846,140			
23.00	Intern & Res Other Program	0		0						969,742			
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults & Pediatrics (Gen Routine)	120,241	565,665	129,986	163,920	326	498,604	33,458	0	16,827,179	8,323	870	
26.00	Intensive Care Unit	6,152	33,322	6,152	4,737	17	33,106	1,867	0	1,432,719	64	18	

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CEN

Fiscal Period Ended:
JUNE 30, 2005

		OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (HR SERV) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (MEALS SERVED) 12.00	NURSING ADMINISTRATION (DIR NUR HRS) 14.00	CENTRAL SERVICE&SUPPLY (NURSE HR) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (NET EXPENSE) 17.00	SOC SERV (TIME SPENT) 18.00	P.F.S.W. (% SPENT) 19.00	STAT 20.00
	ANCILLARY COST CENTERS												
37.00	Operating Room	17,061	30,253	17,061		14	27,968	3,929	0	1,255,789			
40.00	Anesthesiology	2,125	488	2,125		5		0	0	324,217			
41.00	Radiology - Diagnostic	15,713	4,346	15,713		18		68	0	2,028,152			
43.00	Radioisotope	3,287	231	3,287		4		44	0	288,613			
44.00	Laboratory	24,402	153	24,402		27		18		1,958,683			
44.01	Pulmonary Function Lab	630		630						9,873			
46.00	Whole Blood & Packed Red Blood Cells	1,679		1,679		1		0		317,924			
49.00	Respiratory Therapy	2,830	20	2,830		13		71	0	927,538			
50.00	Physical Therapy	27,372	9,087	27,372		53		1,709		3,938,687			
51.00	Occupational Therapy	26,306	12,309	26,306		47		445		3,341,872			
52.00	Speech Pathology	9,782		9,782		23		180		1,503,143			
53.00	Electrocardiology	1,522		1,522		3		129	0	174,064			
54.00	Electroencephalography	1,194		1,194				0		904			
55.00	Medical Supplies Charged to Patients	0		0				1,223,709		2,438,538			
56.00	Drugs Charged to Patients	0		0				96,154	4,750,274	3,845,032			
59.00	Psychology	3,868		3,868		8				667,644			
59.02	Electomyography	10,190	168	10,190		4		11		202,509			
59.04	Cast Room	1,735	1,840	1,735		2		21		66,726			
59.05	Othotic Devices	9,731	799	9,731				0		3,170,747			
59.06	Recreational Therapy	9,745		0		6				416,784			
59.08	Durable Medical Equipment	0		0						264,247			
60.00	Clinic	26,682	35,316	26,682	379	59	68,238	2,145	0	1,902,571	285	241	
	0												
70.00	Other Reimburs Cost Center												
	Spec Purpose Cost Center												
94.00	Home Health	0		0									
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen	575		575									
100.00	Misc Non-Reimbusable	67,180		67,180				611					
100.02	Patient Phone Appeal	0		0									
100.03	Ambulance	0		0									
100.04	Marketing	348		348									
100.07	P.F.S.W. Eligibility	0		0								8,511	
100.15	Rancho Foundation	0		0									
100.16	Vacant/Unused Space	101,732		101,732									
100.22	Indigent Cost												
	TOTAL	615,009	709,093	597,046	169,036	758	627,916	1,365,615	4,750,274	50,961,034	8,672	9,640	0
	COST TO BE ALLOCATED	8,278,559	1,116,431	4,262,974	5,511,503	775,368	6,931,377	838,070	4,316,613	3,435,104	1,785,593	2,632,275	0
	UNIT COST MULTIPLIER - SCH 8	13.460874	1.574449	7.140109	32.605500	1022.913262	11.038702	0.613694	0.908708	0.067406	205.903266	273.057590	0.000000

STATE OF CALIFORNIA

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

SCHEDULE 9.3

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CEN

Fiscal Period Ended:
JUNE 30, 2005

		I&R-SAL & FRINGES (ASG TIME) 22.00 (Adj) (Adj)	I&R-PRG COST (ASG TIME) 23.00 (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)	STAT (Adj) (Adj)
	GENERAL SERVICE COST CENTERS							
1.00	Old Cap Rel Costs-Bldg & Fixtures							
2.00	Old Cap Rel Costs-Movable Equipment							
3.00	New Cap Rel Costs-Bldg & Fixtures							
4.00	New Cap Rel Costs-Movable Equipment							
5.00	Employee Benefits							
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							
14.00	Nursing Administration							
15.00	Central Services & Supply							
16.00	Pharmacy							
17.00	Medical Records and Library							
18.00	Social Service							
19.00	P.F.S.W.							
20.00	Nonphyscian Anesthetists							
22.00	Intern & Res Service-Salary & Fringes							
23.00	Intern & Res Other Program							
	INPATIENT ROUTINE COST CENTERS							
25.00	Adults & Pediatrics (Gen Routine)	266,956	266,956					
26.00	Intensive Care Unit	20,198	20,198					

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CEN

Fiscal Period Ended:
JUNE 30, 2005

		I&R-SAL & FRINGES (ASG TIME) 22.00	I&R-PRG COST (ASG TIME) 23.00	STAT	STAT	STAT	STAT	STAT
	ANCILLARY COST CENTERS							
37.00	Operating Room	5,007	5,007					
40.00	Anesthesiology							
41.00	Radiology - Diagnostic	6,552	6,552					
43.00	Radioisotope							
44.00	Laboratory							
44.01	Pulmonary Function Lab							
46.00	Whole Blood & Packed Red Blood Cells							
49.00	Respiratory Therapy							
50.00	Physical Therapy							
51.00	Occupational Therapy							
52.00	Speech Pathology							
53.00	Electrocardiology	6,648	6,648					
54.00	Electroencephalography							
55.00	Medical Supplies Charged to Patients							
56.00	Drugs Charged to Patients							
59.00	Psychology							
59.02	Electomyograply	2,355	2,355					
59.04	Cast Room							
59.05	Othotic Devices							
59.06	Recreational Therapy							
59.08	Durable Medical Equipment							
60.00	Clinic	225,446	225,446					
		0						
70.00	Other Reimburs Cost Center							
	Spec Purpose Cost Center							
94.00	Home Health							
	NONREIMBURSABLE COST CENTERS							
96.00	Gift, Flower, Coffee Shop & Canteen							
100.00	Misc Non-Reimbusable							
100.02	Patient Phone Appeal							
100.03	Ambulance							
100.04	Marketing							
100.07	P.F.S.W. Eligibility							
100.15	Rancho Foundation							
100.16	Vacant/Unused Space							
100.22	Indigent Cost							
	TOTAL	533,162	533,162	0	0	0	0	0
	COST TO BE ALLOCATED	1,798,195	1,072,588	0	0	0	0	0
	UNIT COST MULTIPLIER - SCH 8	3.372699	2.011749	0.000000	0.000000	0.000000	0.000000	0.000000

STATE OF CALIFORNIA

SCHEDULE 10

TRIAL BALANCE OF EXPENSES

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	$ 336,599	$ (336,599)	$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	8,592,113	(1,887,410)	6,704,703
4.00	New Cap Rel Costs-Movable Equipment	1,899,023	(1,899,023)	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
5.00	Employee Benefits	33,572,092	(66,553)	33,505,539
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
6.00	Administrative and General	27,102,757	(71,826)	27,030,931
7.00	Maintenance and Repairs	8,492,620	0	8,492,620
8.00	Operation of Plant	5,124,759	151,201	5,275,960
9.00	Laundry and Linen Service	540,018	0	540,018
10.00	Housekeeping	1,983,464	0	1,983,464
11.00	Dietary	3,180,150	0	3,180,150
12.00	Cafeteria	33,183	0	33,183
14.00	Nursing Administration	3,060,674	0	3,060,674
15.00	Central Services & Supply	255,865	0	255,865
16.00	Pharmacy	2,047,456	(12,578)	2,034,878
17.00	Medical Records and Library	1,418,039	0	1,418,039
18.00	Social Service	736,510	0	736,510
19.00	P.F.S.W.	1,104,487	0	1,104,487
20.00	Nonphyscian Anesthetists		0	0
22.00	Intern & Res Service-Salary & Fringes	846,140	8,263	854,403
23.00	Intern & Res Other Program	969,742	(525,648)	444,094
			0	0
			0	0
			0	0
			0	0
			0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	16,827,179	(1,535,246)	15,291,933
26.00	Intensive Care Unit	1,432,719	(1,227)	1,431,492
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0

STATE OF CALIFORNIA

SCHEDULE 10

TRIAL BALANCE OF EXPENSES

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2005

	GENERAL SERVICE COST CENTERS	REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	$ 1,255,789	$ 15,661	$ 1,271,450
40.00	Anesthesiology	324,217	(61,190)	263,027
41.00	Radiology - Diagnostic	2,028,152	48,820	2,076,972
43.00	Radioisotope	288,613	(2)	288,611
44.00	Laboratory	1,958,683	(18,936)	1,939,747
44.01	Pulmonary Function Lab	9,873	0	9,873
46.00	Whole Blood & Packed Red Blood Cells	317,924	0	317,924
49.00	Respiratory Therapy	927,538	0	927,538
50.00	Physical Therapy	3,938,687	0	3,938,687
51.00	Occupational Therapy	3,341,872	0	3,341,872
52.00	Speech Pathology	1,503,143	0	1,503,143
53.00	Electrocardiology	174,064	5,613	179,677
54.00	Electroencephalography	904	3,522	4,426
55.00	Medical Supplies Charged to Patients	2,438,538	0	2,438,538
56.00	Drugs Charged to Patients	3,845,032	0	3,845,032
59.00	Psychology	667,644	0	667,644
59.02	Electomyograply	202,509	10,049	212,558
59.04	Cast Room	66,726	0	66,726
59.05	Othotic Devices	3,170,747	0	3,170,747
59.06	Recreational Therapy	416,784	0	416,784
59.08	Durable Medical Equipment	264,247	(237,005)	27,242
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
60.00	Clinic	1,902,571	370,683	2,273,254
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
70.00	Other Reimburs Cost Center		0	0
	Spec Purpose Cost Center		0	0
94.00	Home Health	56,265	0	56,265
	SUBTOTAL	$ 148,656,111	$ (6,039,431)	$ 142,616,680
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
100.00	Misc Non-Reimbusable	2,333	0	2,333
100.02	Patient Phone Appeal	22,239	0	22,239
100.03	Ambulance	36,824	0	36,824
100.04	Marketing		0	0
100.07	P.F.S.W. Eligibility		0	0
100.15	Rancho Foundation		0	0
100.16	Vacant/Unused Space		0	0
			0	0
100.22	Indigent Cost		352,088	352,088
			0	0
			0	0
			0	0
			0	0
100.99	SUBTOTAL	$ 61,396	$ 352,088	$ 413,484
101	TOTAL	$ 148,717,507	$ (5,687,343)	$ 143,030,164

(To Schedule 8)

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A
Page 1
Fiscal Period Ended:
JUNE 30, 2005

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

		TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	GENERAL SERVICE COST CENTER													
1.00	Old Cap Rel Costs-Bldg & Fixtures	($336,599)	(346,051)	9,452										
2.00	Old Cap Rel Costs-Movable Equipment	0												
3.00	New Cap Rel Costs-Bldg & Fixtures	(1,887,410)	(1,895,127)	7,717										
4.00	New Cap Rel Costs-Movable Equipment	(1,899,023)	(1,943,055)	102,517	(58,485)									
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
5.00	Employee Benefits	(66,553)	56,690				(123,243)							
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
6.00	Administrative and General	(71,826)	(167,839)	(213,845)				375,828	1,993	(67,963)				
7.00	Maintenance and Repairs	0												
8.00	Operation of Plant	151,201	151,201											
9.00	Laundry and Linen Service	0												
10.00	Housekeeping	0												
11.00	Dietary	0												
12.00	Cafeteria	0												
14.00	Nursing Administration	0												
15.00	Central Services & Supply	0												
16.00	Pharmacy	(12,578)			(12,578)									
17.00	Medical Records and Library	0												
18.00	Social Service	0												
19.00	P.F.S.W.	0												
20.00	Nonphyscian Anesthetists	0												
22.00	Intern & Res Service-Salary & Fringes	8,263								8,263				
23.00	Intern & Res Other Program	(525,648)							(326,164)	(199,484)				
		0												
		0												
		0												
		0												
		0												
	INPATIENT ROUTINE COST CENTERS													
25.00	Adults & Pediatrics (Gen Routine)	(1,535,246)						(689,891)	179,084	(1,024,439)				
26.00	Intensive Care Unit	(1,227)							10,236	(11,463)				
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												
		0												

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A
Page 1
Fiscal Period Ended:
JUNE 30, 2005

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

		TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	ANCILLARY COST CENTERS													
37.00	Operating Room	15,661							2,538	13,123				
40.00	Anesthesiology	(61,190)								(61,190)				
41.00	Radiology - Diagnostic	48,820							5,630	43,190				
43.00	Radioisotope	(2)								(2)				
44.00	Laboratory	(18,936)								(18,936)				
44.01	Pulmonary Function Lab	0												
46.00	Whole Blood & Packed Red Blood Cells	0												
49.00	Respiratory Therapy	0												
50.00	Physical Therapy	0												
51.00	Occupational Therapy	0												
52.00	Speech Pathology	0												
53.00	Electrocardiology	5,613							3,369	2,244				
54.00	Electroencephalography	3,522								3,522				
55.00	Medical Supplies Charged to Patients	0												
56.00	Drugs Charged to Patients	0												
59.00	Psychology	0												
59.02	Electomyograply	10,049							1,194	8,855				
59.04	Cast Room	0												
59.05	Othotic Devices	0												
59.06	Recreational Therapy	0												
59.08	Durable Medical Equipment	(237,005)			(281,025)	44,020								
		0												
		0												
		0												
		0												
		0												
		0												
		0												
60.00	Clinic	370,683						314,063	122,120	(65,500)				
		0												
		0												
		0												
		0												
		0												
0.00		0												
70.00	Other Reimburs Cost Center	0												
	Spec Purpose Cost Center	0												
94.00	Home Health	0												
	NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	0												
100.00	Misc Non-Reimbusable	0												
100.02	Patient Phone Appeal	0												
100.03	Ambulance	0												
100.04	Marketing	0												
100.07	P.F.S.W. Eligibility	0												
100.15	Rancho Foundation	0												
100.16	Vacant/Unused Space	0												
		0												
100.22	Indigent Cost	352,088			352,088									
		0												
		0												
		0												
		0												
101.00	TOTAL	($5,687,343) (To Sch 10)	(4,144,181)	(94,159)	0	44,020	(123,243)	0	0	(1,369,780)	0	0	0	0

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A
Page 2
Fiscal Period Ended:
JUNE 30, 2005

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION (

		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
	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													
5.00	Employee Benefits													
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													
14.00	Nursing Administration													
15.00	Central Services & Supply													
16.00	Pharmacy													
17.00	Medical Records and Library													
18.00	Social Service													
19.00	P.F.S.W.													
20.00	Nonphyscian Anesthetists													
22.00	Intern & Res Service-Salary & Fringes													
23.00	Intern & Res Other Program													
	INPATIENT ROUTINE COST CENTERS													
25.00	Adults & Pediatrics (Gen Routine)													
26.00	Intensive Care Unit													

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A
Page 2
Fiscal Period Ended:
JUNE 30, 2005

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION (

		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													
40.00	Anesthesiology													
41.00	Radiology - Diagnostic													
43.00	Radioisotope													
44.00	Laboratory													
44.01	Pulmonary Function Lab													
46.00	Whole Blood & Packed Red Blood Cells													
49.00	Respiratory Therapy													
50.00	Physical Therapy													
51.00	Occupational Therapy													
52.00	Speech Pathology													
53.00	Electrocardiology													
54.00	Electroencephalography													
55.00	Medical Supplies Charged to Patients													
56.00	Drugs Charged to Patients													
59.00	Psychology													
59.02	Electomvograply													
59.04	Cast Room													
59.05	Othotic Devices													
59.06	Recreational Therapy													
59.08	Durable Medical Equipment													
60.00	Clinic													
	0.00													
70.00	Other Reimburs Cost Center													
	Spec Purpose Cost Center													
94.00	Home Health													
	NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen													
100.00	Misc Non-Reimbusable													
100.02	Patient Phone Appeal													
100.03	Ambulance													
100.04	Marketing													
100.07	P.F.S.W. Eligibility													
100.15	Rancho Foundation													
100.16	Vacant/Unused Space													
100.22	Indigent Cost													
101.00	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
1	10A	A			1.00	7	Old Capital Related Costs - Buildings and Fixtures		$336,599	($346,051)	($9,452) *
	10A	A			3.00	7	New Capital Related Costs - Buildings and Fixtures		8,592,113	(1,895,127)	6,696,986 *
	10A	A			4.00	7	New Capital Related Costs - Movable Equipment		1,899,023	(1,943,055)	(44,032) *
	10A	A			5.00	7	Employee Benefits		33,572,092	56,690	33,628,782 *
	10A	A			6.00	7	Administrative and General		27,102,757	(167,839)	26,934,918 *
	10A	A			8.00	7	Operation of Plant		5,124,759	151,201	5,275,960
							To adjust reported Countywide Cost Allocation Plan costs to agree with State Approved Countywide Cost Allocation Plan for fiscal year ended June 30, 2005. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304				
2	10A	A			1.00	7	Old Capital Related Costs - Buildings and Fixtures	*	($9,452)	$9,452	$0
	10A	A			3.00	7	New Capital Related Costs - Buildings and Fixtures	*	6,696,986	7,717	6,704,703
	10A	A			4.00	7	New Capital Related Costs - Movable Equipment	*	(44,032)	102,517	58,485 *
	10A	A			6.00	7	Administrative and General	*	26,934,918	(213,845)	26,721,073 *
							To adjust reported home office costs to agree with County of Los Angeles Home Office Health Administrative Services audit report for fiscal period ended June 30, 2005. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304				
3	10A	A			4.00	7	Leases and Rental	*	$58,485	($58,485)	$0
	10A	A			16.00	7	Pharmacy		2,047,456	(12,578)	2,034,878
	10A	A			59.08	7	Durable Medical Supplies		264,247	(281,025)	(16,778) *
	10A	A			100.22	7	Indigent Cost		0	352,088	352,088
							To reclassify indigent expenses to a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328				
4	10A	A			59.08	7	Durable Medical Supplies	*	($16,778)	$44,020	$27,242
							To reconcile the reported durable medical equipment expenses to agree the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS			
5	10A	A			5.00	7	Employee Benefits *	$33,628,782	($123,243)	$33,505,539
							To reconcile the reported employee benefit expenses to agree with the provider's records.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
6	10A	A			6.00	7	Administrative and General *	$26,721,073	$375,828	$27,096,901 *
					25.00	7	Adults and Pediatrics	16,827,179	(689,891)	16,137,288 *
					60.00	7	Clinics	1,902,571	314,063	2,216,634 *
							To reclassify physician renumeration to agree with that which was reported on Worksheet A-8-2.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-2, Sections 2300 2304			
7	10A	A			6.00	7	Administrative and General *	$27,096,901	$1,993	$27,098,894 *
	10A	A			23.00	7	I&R Services - Other Program Costs Approved	969,742	(326,164)	643,578 *
	10A	A			25.00	7	Adults and Pediatrics *	16,137,288	179,084	16,316,372 *
	10A	A			26.00	7	Intensive Care Unit	1,432,719	10,236	1,442,955 *
	10A	A			37.00	7	Operating Room	1,255,789	2,538	1,258,327 *
	10A	A			41.00	7	Radiology - Diagnostic	2,028,152	5,630	2,033,782 *
	10A	A			53.00	7	Electrocardiology	174,064	3,369	177,433 *
	10A	A			59.02	7	Electromyography	202,509	1,194	203,703 *
	10A	A			60.00	7	Clinics *	2,216,634	122,120	2,338,754 *
							To reclassify I&R physician renumeration to agree with the county and contract physician PTAM.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
8	10A	A			6.00	7	Administrative and General	*	$27,098,894	($67,963)	$27,030,931
	10A	A			22.00	7	I&R Services - Salary and Fringe Approved		846,140	8,263	854,403
	10A	A			23.00	7	I&R Services - Other Program Cost Approved	*	643,578	(199,484)	444,094
	10A	A			25.00	7	Adults and Pediatrics	*	16,316,372	(1,024,439)	15,291,933
	10A	A			26.00	7	Intensive Care Unit	*	1,442,955	(11,463)	1,431,492
	10A	A			37.00	7	Operating Room	*	1,258,327	13,123	1,271,450
	10A	A			40.00	7	Anesthesiology		324,217	(61,190)	263,027
	10A	A			41.00	7	Radiology - Diagnostic	*	2,033,782	43,190	2,076,972
	10A	A			43.00	7	Radioisotope		288,613	(2)	288,611
	10A	A			44.00	7	Laboratory		1,958,683	(18,936)	1,939,747
	10A	A			53.00	7	Electrocardiology	*	177,433	2,244	179,677
	10A	A			54.00	7	Electroencephalography		904	3,522	4,426
	10A	A			59.02	7	Electromyography	*	203,703	8,855	212,558
	10A	A			60.00	7	Clinics	*	2,338,754	(65,500)	2,273,254

To adjust the Hospital-Based Physician adjustment to included provider components in agreement with the provider's PTAM.
42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
9	9	B-1			6.00	1-4	Administrative and General (Square Feet)	157,757	(348)	157,409
	9	B-1			7.00	1-4	Maintenance and Repairs	356,870	(22,740)	334,130
	9	B-1			8.00	1-4,7	Operation of Plant	0	22,740	22,740
	9	B-1			96.00	1-4,7,8,10	Gift Shop	0	575	575
	9	B-1			100.00	1-4,7,8,10	Miscellaneous Nonreimbursable Costs	169,487	(102,307)	67,180
	9	B-1			100.04	1-4,7,8,10	Marketing	0	348	348
	9	B-1			100.16	1-4,7,8,10	Vacant/Unused Space	0	101,732	101,732
	9	B-1			7.00	7	Total - Square Feet	660,837	(23,088)	637,749
	9	B-1			8.00	8	Total - Square Feet	615,357	(348)	615,009
	9	B-1			10.00	10	Total - Square Feet	597,394	(348)	597,046
							To adjust reported square feet to agree with audit findings. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
10	9	B-1			25.00	16	Adults and Pediatrics (Costed Requisitions)	2,783,617	(2,783,617)	0
	9	B-1			26.00	16	Intensive Care Unit	143,879	(143,879)	0
	9	B-1			37.00	16	Operating Room	33,343	(33,343)	0
	9	B-1			40.00	16	Aeshesiology	42,489	(42,489)	0
	9	B-1			41.00	16	Radiology - Diagnostic	372	(372)	0
	9	B-1			43.00	16	Radioisotope	10,422	(10,422)	0
	9	B-1			49.00	16	Respiratory Therapy	7,187	(7,187)	0
	9	B-1			53.00	16	Electrocardiology	39	(39)	0
	9	B-1			56.00	16	Drugs Charged to Patients	0	4,750,274	4,750,274
	9	B-1			60.00	16	Clinics	2,537,244	(2,537,244)	0
	9	B-1			15.00	16	Total	5,558,592	(808,318)	4,750,274
							To adjust reported pharmacy costed requisitions to agree with audit findings. 42 CFR 413.24 and 413.50			

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References									
		Cost Report							
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
11	9	B-1			16.00	15	Pharmacy (Costed Requisitions)	9,384	(8,344)	1,040
	9	B-1			25.00	15	Adults and Pediatrics	742,596	(709,138)	33,458
	9	B-1			26.00	15	Intensive Care Unit	73,955	(72,088)	1,867
	9	B-1			37.00	15	Operating Room	176,629	(172,700)	3,929
	9	B-1			40.00	15	Anesthesiology	9,579	(9,579)	0
	9	B-1			41.00	15	Radiology - Diagnostic	5,184	(5,116)	68
	9	B-1			43.00	15	Radioisotope	3,519	(3,475)	44
	9	B-1			44.00	15	Laboratory	27,036	(27,018)	18
	9	B-1			46.00	15	Whole Blood and Packed Red Cell	15	(15)	0
	9	B-1			49.00	15	Respiratory Therapy	15,894	(15,823)	71
	9	B-1			50.00	15	Physical Therapy	66,894	(65,185)	1,709
	9	B-1			51.00	15	Occupational Therapy	52,247	(51,802)	445
	9	B-1			52.00	15	Speech Pathology	275	(95)	180
	9	B-1			53.00	15	Electrocardiology	1,600	(1,471)	129
	9	B-1			54.00	15	Electroencephalography	13	(13)	0
	9	B-1			55.00	15	Medical Supplies Charged to Patients	0	1,223,709	1,223,709
	9	B-1			56.00	15	Drugs Charged to Patients	0	96,154	96,154
	9	B-1			59.02	15	Electromyography	939	(928)	11
	9	B-1			59.04	15	Cast Room	8,297	(8,276)	21
	9	B-1			59.05	15	Orthotic Devices	72	(72)	0
	9	B-1			60.00	15	Clinic	117,300	(115,155)	2,145
	9	B-1			100.00	15	Misc Non-Reimbursable	0	611	611
	9	B-1			15.00	15	Total - Costed Requisitions	1,311,434	54,181	1,365,615

To adjust reported Medical Supply costed requisition statistics to agree with audit findings.
42 CFR 413.20 and 413.24
CMS Pub. 15-1, Sections 2300 and 2304

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
12	9	B-1			19.00	17	P.F.S.W (Net Expense)	0	1,104,487	1,104,487
	9	B-1			22.00	17	Interns and Residents - Salary and Fringes Approved	0	846,140	846,140
	9	B-1			23.00	17	Interns and Residents - Other Program Costs Approved	0	969,742	969,742
	9	B-1			55.00	17	Medical Supplies Charged to Patients	0	2,438,538	2,438,538
	9	B-1			56.00	17	Drugs Charged to Patients	0	3,845,032	3,845,032
	9	B-1			59.06	17	Recreational Therapy	0	416,784	416,784
	9	B-1			59.08	17	Durable Medical Equipment	0	264,247	264,247
	9	B-1			17.00	17	Total - Net Expense	41,076,064	9,884,970	50,961,034
							To adjust reported Medical Records net expense statistics to agree with audit findings.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304.			

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
13	9	B-1			6.00	5	Administrative and General (Gross Salaries)	11,031,589	377,821	11,409,410
	9	B-1			22.00	5	I&R Services-Salary & Fringe	653,169	222,383	875,552
	9	B-1			23.00	5	Interns and Residents - Other Program Costs Approved	969,742	(326,164)	643,578
	9	B-1			25.00	5	Adults and Pediatrics	19,018,799	(510,807)	18,507,992
	9	B-1			26.00	5	Intensive Care Unit	1,414,053	10,236	1,424,289
	9	B-1			37.00	5	Operating Room	1,055,086	2,538	1,057,624
	9	B-1			41.00	5	Radiology - Diagnostic	1,057,469	5,630	1,063,099
	9	B-1			53.00	5	Electrocardiology	264,249	3,369	267,618
	9	B-1			59.02	5	Electromyography	233,871	1,194	235,065
	9	B-1			60.00	5	Clinics	3,409,111	213,800	3,622,911

To adjust gross salary statistics to agree with the provider's General Ledger and supporting documents.
42 CFR 413.24 and 413.50
CMS Pub. 15-1, Sections 2304 and 2306

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED TOTAL RELATIVE VALUE UNITS (RVUs)			
14	Contract 5, 5	C	I		37.00	8	Operating Room	1,032,038	3,886	1,035,924
	Contract 5, 5	C	I		40.00	8	Anesthesiology	193,983	735	194,718
	Contract 5, 5	C	I		43.00	8	Radioisotope	13,880	1	13,881
	Contract 5, 5	C	I		44.00	8	Laboratory	248,505	(13)	248,492
	Contract 5, 5	C	I		46.00	8	Whole Blood and Packed Red Cell	5,948	(4)	5,944
	Contract 5, 5	C	I		50.00	8	Physical Therapy	439,964	34	439,998
	Contract 5, 5	C	I		55.00	8	Medical Supplies Charged to Patients	2,438,539	(1)	2,438,538
	Contract 5, 5	C	I		56.00	8	Drugs Charged to Patients	4,750,275	(1)	4,750,274
	Contract 5, 5	C	I		59.00	8	Psychology	155,932	421	156,353
	Contract 5, 5	C	I		59.04	8	Cast Room	3,087	1	3,088
	Contract 5, 5	C	I		59.05	8	Orthotic Devices	80,594	1,167	81,761
	Contract 5, 5	C	I		59.08	8	Durable Medical Equipment	308,266	1	308,267
	Contract 5, 5	C	I		60.00	8	Clinic	35,925	114	36,039
	Contract 5, 5	C	I		103.00	8	Total - RVUs	10,811,770	6,341	10,818,111

To adjust total ancillary Relative Value Units (RVUs) to agree with the provider's census, IR-9D, 10D, 11D, IR12 and other cost report supporting work papers.
42 CFR 413.20, 413.24 and 413.50
CMS Pub. 15-1, Sections 2206, 2300 and 2304

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PROVIDER-BASED PHYSICIANS			
15	Contract 7, 7	D-3			25.00	3	Adults and Pediatrics (Remuneration)	$3,403,583	$201,485	$3,605,068
	Contract 7, 7	D-3			26.00	3	Intensive Care	206,949	17,838	$224,787
	Contract 7, 7	D-3			37.00	3	Operating Room	77,110	(16,069)	$61,041
	Contract 7, 7	D-3			40.00	3	Anesthesiology	529,165	11	$529,176
	Contract 7, 7	D-3			41.00	3	Radiology - Diagnostic	262,965	(76,708)	$186,257
	Contract 7, 7	D-3			43.00	3	Radioisotope	28,509	(2,180)	$26,329
	Contract 7, 7	D-3			44.00	3	Laboratory	188,478	(1,108)	$187,370
	Contract 7, 7	D-3			53.00	3	Electrocardiology	95,095	3,449	$98,544
	Contract 7, 7	D-3			54.00	3	Electroencephalography	10,472	(3,522)	$6,950
	Contract 7, 7	D-3			59.02	3	Electromyography	32,653	(9,098)	$23,555
	Contract 7, 7	D-3			60.00	3	Clinics	1,755,007	110,085	$1,865,092

To adjust the Provider-Based Physician professional component to agree with audited amount.
42 CFR 413.20 and 413.24
CMS Pub. 15-1, Sections 2300 and 2304

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PROVIDER-BASED PHYSICIANS			
16	Contract 7, 7	D-3			37.00	4	Operating Room (Total RVUs)	1,032,038	3,886	1,035,924
	Contract 7, 7	D-3			40.00	4	Anesthesiology	193,983	735	194,718
	Contract 7, 7	D-3			43.00	4	Radioisotope	13,880	1	13,881
	Contract 7, 7	D-3			44.00	4	Laboratory	248,505	(13)	248,492
	Contract 7, 7	D-3			60.00	4	Clinic	35,925	114	36,039
	Contract 7, 7	D-3			103.00	4	Total - RVUs	1,918,937	4,724	1,923,661

To adjust total ancillary Relative Value Units (RVUs) to agree with the provider's census, IR-9D, 10D, 11D, IR12 and other cost report supporting work papers.
42 CFR 413.20, 413.24 and 413.50
CMS Pub. 15-1, Sections 2206, 2300 and 2304

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PROVIDER-BASED PHYSICIANS - NONCONTRACT			
17	7	D-3		XIX	25.00	6	Medi-Cal Inpatient Days - Adults and Pediatrics To adjust Medi-Cal days used as RVU applicable to PBP reimbursement to agree with the following EDS Paid Claim Summary: Report Date: June 4, 2008 Payment Period: July 1, 2004 through May 31, 2008 Service Period: July 1, 2004 through June 30, 2005 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408	3,394	904	4,298
18	7	D-3		XIX	37.00	6	Medi-Cal Ancillary RVUs - Operating Room	4,353	307	4,660
	7	D-3		XIX	40.00	6	Medi-Cal Ancillary RVUs - Anesthesiology	1,208	(103)	1,105
	7	D-3		XIX	41.00	6	Medi-Cal Ancillary RVUs - Radiology - Diagnostic	2,334	(746)	1,588
	7	D-3		XIX	43.00	6	Medi-Cal Ancillary RVUs - Radioisotope	37	(9)	28
	7	D-3		XIX	44.00	6	Medi-Cal Ancillary RVUs - Laboratory	5,280	(1,268)	4,012
	7	D-3		XIX	44.01	6	Medi-Cal Ancillary RVUs - Pulmonary Function Laboratory	12	(3)	9
	7	D-3		XIX	53.00	6	Medi-Cal Ancillary RVUs - Electrocardiology	361	(96)	265
	7	D-3		XIX	54.00	6	Medi-Cal Ancillary RVUs - Electroencephalography	86	(63)	23
	7	D-3		XIX	59.02	6	Medi-Cal Ancillary RVUs - Electromyography	57	(39)	18
	7	D-3		XIX	60.00	6	Medi-Cal Ancillary RVUs - Clinics	109	(109)	0
	7	D-3		XIX	101.00	6	Medi-Cal Ancillary RVUs - Total Medi-Cal RVUs To adjust total ancillary Relative Value Units (RVUs) to agree with the provider's census, IR-9D, 10D, 11D, IR12 and other cost report supporting work papers. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2206, 2300 and 2304	17,231	(1,225)	16,006

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Adj. No.	Audit Report	Report References: Cost Report: Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PROVIDER-BASED PHYSICIANS - CONTRACT			
19	Contract 7	D-3		V	25.00	6	Medi-Cal Inpatient Days - Adults and Pediatrics	22,598	2,493	25,091
	Contract 7	D-3		V	26.00	6	Medi-Cal Inpatient Days - Intensive Care Units	412	135	547
							To adjust Medi-Cal days used as RVUs applicable to PBP reimbursement to agree with the following EDS Paid Claim Summary:			
							Report Date: June 4, 2008			
							Payment Period: July 1, 2004 through May 31, 2008			
							Service Period: July 1, 2004 through June 30, 2005			
							42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64			
							CMS Pub. 15-1, Sections 2304 and 2408			
20	Contract 7	D-3		V	37.00	6	Medi-Cal Ancillary RVUs - Operating Room (Medi-Cal RVUs)	411,638	(65,689)	345,949
	Contract 7	D-3		V	40.00	6	Medi-Cal Ancillary RVUs - Anesthesiology	74,945	(12,431)	62,514
	Contract 7	D-3		V	41.00	6	Medi-Cal Ancillary RVUs - Radiology - Diagnostic	44,300	(11,963)	32,337
	Contract 7	D-3		V	43.00	6	Medi-Cal Ancillary RVUs - Radioisotope	2,425	(793)	1,632
	Contract 7	D-3		V	44.00	6	Medi-Cal Ancillary RVUs - Laboratory	72,343	(19,704)	52,639
	Contract 7	D-3		V	44.01	6	Medi-Cal Ancillary RVUs - Pulmonary Function Laboratory	434	(133)	301
	Contract 7	D-3		V	53.00	6	Medi-Cal Ancillary RVUs - Electrocardiology	46,345	(11,579)	34,766
	Contract 7	D-3		V	54.00	6	Medi-Cal Ancillary RVUs - Electroencephalography	1,454	(493)	961
	Contract 7	D-3		V	59.02	6	Medi-Cal Ancillary RVUs - Electromyography	208	(39)	169
	Contract 7	D-3		V	60.00	6	Medi-Cal Ancillary RVUs - Clinic	628	132	760
	Contract 7	D-3		V	101.00	6	Medi-Cal Ancillary RVUs - Total	677,731	(120,065)	557,666
							To adjust reported Provider-Based Physician's Medi-Cal Relative Value Units (RVUs) to agree with the provider's IR 10C.			
							42 CFR 413.20, 413.24 and 413.60			
							CMS Pub. 15-1, Section 2304			

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT			
21	4A	D-1	I	XIX	1.00	1	Medi-Cal Administrative Days (July 2004)	3,394	904	4,298
22	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	$15,613,091	$4,848,948	$20,462,039
23	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	903	3,433	4,336
24	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	$831,161	$177,914	$1,009,075

To adjust Medi-Cal Settlement Data to agree with the following
EDS Paid Claims Summary:
Report Date: June 4, 2008
Payment Period: July 1, 2004 through May 31, 2008
Service Period: July 1, 2004 through June 30, 2005
42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64
CMS Pub. 15-1, Sections 2304 and 2408

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT			
25	6	D-4		XIX	37.00	2	Medi-Cal Ancillary RVUs - Operating Room	4,353	307	4,660
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary RVUs - Anesthesiology	1,208	(103)	1,105
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary RVUs - Radiology - Diagnostic	2,334	(783)	1,551
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary RVUs - Radioisotope	37	28	65
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary RVUs - Laboratory	5,280	(1,268)	4,012
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary RVUs - Pulmonary Function Laboratory	12	(3)	9
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary RVUs - Whole Blood	54	(54)	0
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary RVUs - Respiratory Therapy	5,892	(5,892)	0
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary RVUs - Physical Therapy	10,004	(2,662)	7,342
	6	D-4		XIX	51.00	2	Medi-Cal Ancillary RVUs - Occupational Therapy	4,457	(1,643)	2,814
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary RVUs - Speech Pathology	854	132	986
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary RVUs - Electroencephalography	86	23	109
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary RVUs - Medical Supplies Charged to Patients	136,506	(38,060)	98,446
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary RVUs - Drugs Charged to Patients	265,913	(74,140)	191,773
	6	D-4		XIX	59.00	2	Medi-Cal Ancillary RVUs - Psychology	7,096	(7,096)	0
	6	D-4		XIX	59.02	2	Medi-Cal Ancillary RVUs - Electromyography	57	(40)	17
	6	D-4		XIX	59.04	2	Medi-Cal Ancillary RVUs - Cast Room	17	(17)	0
	6	D-4		XIX	59.05	2	Medi-Cal Ancillary RVUs - Orthotic Devices	213	18	231
	6	D-4		XIX	59.06	2	Medi-Cal Ancillary RVUs - Recreation Therapy	928	(928)	0
	6	D-4		XIX	59.08	2	Medi-Cal Ancillary RVUs - Durable Medical Equipment	16,661	(4,219)	12,442
	6	D-4		XIX	60.00	2	Medi-Cal Ancillary RVUs - Clinics	109	(109)	0
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary RVUs - Total	462,432	(136,509)	325,923

To adjust reported Medi-Cal Relative Value Units (RVUs) to agree with the provider's IR-10C report.
42 CFR, Sections 413.20, 413.50, 413.53, 413.60 and 413.64
CMS Pub. 15-1, Section 2304

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT			
26	Contract 4	D-1	I	V	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	22,598	2,493	25,091
	Contract 4A	D-1	II	V	43.00	4	Medi-Cal Inpatient Days - Intensive Care Unit	412	135	547
27	Contract 2	E-3	III	V	10.00	1	Medi-Cal Routine Service Charges	$121,966,746	$12,776,610	$134,743,356
28	Contract 3	E-3	III	V	36.00	1	Medi-Cal Coinsurance	$55,136	$93,970	$149,106

To adjust Medi-Cal Settlement Data to agree with the following
EDS Paid Claims Summary:
Report Date: June 4, 2008
Payment Period: July 1, 2004 through May 31, 2008
Service Period: July 1, 2004 through June 30, 2005
42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64
CMS Pub. 15-1, Sections 2304 and 2408

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT			
29	Contract	D-4		XIX	37.00	2	Medi-Cal Ancillary RVUs - Operating Room	411,638	(65,689)	345,949
	Contract	D-4		XIX	40.00	2	Medi-Cal Ancillary RVUs - Anesthesiology	74,945	(12,431)	62,514
	Contract	D-4		XIX	41.00	2	Medi-Cal Ancillary RVUs - Radiology - Diagnostic	44,300	(11,963)	32,337
	Contract	D-4		XIX	43.00	2	Medi-Cal Ancillary RVUs - Radioisotope	2,425	(793)	1,632
	Contract	D-4		XIX	44.00	2	Medi-Cal Ancillary RVUs - Laboratory	72,343	(19,704)	52,639
	Contract	D-4		XIX	44.01	2	Medi-Cal Ancillary RVUs - Pulmonary Function Laboratory	434	(133)	301
	Contract	D-4		XIX	46.00	2	Medi-Cal Ancillary RVUs - Whole Packed Blood	2,412	(496)	1,916
	Contract	D-4		XIX	49.00	2	Medi-Cal Ancillary RVUs - Respiratory Therapy	98,018	(26,680)	71,338
	Contract	D-4		XIX	50.00	2	Medi-Cal Ancillary RVUs - Physical Therapy	160,812	(45,158)	115,654
	Contract	D-4		XIX	51.00	2	Medi-Cal Ancillary RVUs - Occupational Therapy	124,182	(35,601)	88,581
	Contract	D-4		XIX	52.00	2	Medi-Cal Ancillary RVUs - Speech Pathology	90,322	(24,279)	66,043
	Contract	D-4		XIX	53.00	2	Medi-Cal Ancillary RVUs - Electrocardiology	46,345	(11,579)	34,766
	Contract	D-4		XIX	54.00	2	Medi-Cal Ancillary RVUs - Electroencephalography	1,454	(493)	961
	Contract	D-4		XIX	55.00	2	Medi-Cal Ancillary RVUs - Medical Supplies Charged to Patients	788,951	(201,854)	587,097
	Contract	D-4		XIX	56.00	2	Medi-Cal Ancillary RVUs - Drugs Charged to Patients	1,536,877	(393,212)	1,143,665
	Contract	D-4		XIX	59.00	2	Medi-Cal Ancillary RVUs - Psychology	57,232	(18,339)	38,893
	Contract	D-4		XIX	59.02	2	Medi-Cal Ancillary RVUs - Electromyography	208	(39)	169
	Contract	D-4		XIX	59.04	2	Medi-Cal Ancillary RVUs - Cast Room	560	(256)	304
	Contract	D-4		XIX	59.05	2	Medi-Cal Ancillary RVUs - Orthotic Devices	9,016	(3,204)	5,812
	Contract	D-4		XIX	59.06	2	Medi-Cal Ancillary RVUs - Recreation Therapy	5,362	(1,177)	4,185
	Contract	D-4		XIX	59.08	2	Medi-Cal Ancillary RVUs - Durable Medical Equipment	96,295	(22,077)	74,218
	Contract	D-4		XIX	60.00	2	Medi-Cal Ancillary RVUs - Clinics	628	132	760
	Contract	D-4		XIX	101.00	2	Medi-Cal Ancillary RVUs - Total	3,624,759	(895,025)	2,729,734

To adjust reported Medi-Cal Relative Value Units (RVUs) to agree with the provider's IR-10C report.
42 CFR, Sections 413.20, 413.50, 413.53, 413.60 and 413.64
CMS Pub. 15-1, Section 2304

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
30							Adjustment deleted	N/A	N/A	N/A

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED DIRECT COSTS - HOSPITAL CBRC			
31	Clinic 1a	CBRC 1a			60.00	1	Clinic To adjust reported direct costs to agree with the Acute Care Audit Report for fiscal year ended June 30, 2005. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2304 and 2305	$1,902,571	$370,683	$2,273,254
32	Clinic 1a	CBRC 1a			24.00	1	Cost of Inpatient Visits To eliminate the direct costs related to inpatient clinic visits based on the provider's records and the Acute Care Audit Report for fiscal year ended June 30, 2005. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2304 and 2305	$0	$86,669	$86,669

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED ALLOCATED COSTS - HOSPITAL CBRC			
33	Clinic 1a	CBRC 1a			1.00	2	Old Capital Related Costs - Buildings and Fixtures	$7,910	($7,910)	$0
	Clinic 1a	CBRC 1a			3.00	2	New Capital Related Costs - Buildings and Fixtures	201,909	(44,353)	157,556
	Clinic 1a	CBRC 1a			4.00	2	New Capital Related Costs - Movable Equipments	44,626	(44,626)	0
	Clinic 1a	CBRC 1a			5.00	2	Employee Benefits	1,729,309	103,505	1,832,814
	Clinic 1a	CBRC 1a			6.00	2	Administrative and General	1,160,764	155,111	1,315,875
	Clinic 1a	CBRC 1a			7.00	2	Maintenance and Repairs	921,696	(253,274)	668,422
	Clinic 1a	CBRC 1a			8.00	2	Operation of Plant	378,761	(19,598)	359,163
	Clinic 1a	CBRC 1a			9.00	2	Laundry and Linen Services	60,447	(4,844)	55,603
	Clinic 1a	CBRC 1a			10.00	2	Housekeeping	237,288	(46,776)	190,512
	Clinic 1a	CBRC 1a			11.00	2	Dietary	13,230	(873)	12,357
	Clinic 1a	CBRC 1a			12.00	2	Cafeteria	78,083	(17,731)	60,352
	Clinic 1a	CBRC 1a			14.00	2	Nursing Administration	787,317	(34,058)	753,259
	Clinic 1a	CBRC 1a			15.00	2	Central Services and Supply	83,525	(82,209)	1,316
	Clinic 1a	CBRC 1a			16.00	2	Pharmacy	2,036,681	(2,036,681)	0
	Clinic 1a	CBRC 1a			17.00	2	Medical Records and Library	172,765	(44,519)	128,246
	Clinic 1a	CBRC 1a			18.00	2	Social Service	61,872	(3,190)	58,682
	Clinic 1a	CBRC 1a			19.00	2	PFSW - Eligible/Provider	66,645	(838)	65,807
	Clinic 1a	CBRC 1a			22.00	2	Interns and Residents - Salary and Fringes Approved	670,612	89,749	760,361
	Clinic 1a	CBRC 1a			23.00	2	Interns and Residents - Other Program Costs Approved	802,656	(349,115)	453,541
							To adjust reported allocated costs to agree with Acute Care Audit Report for fiscal year ended June 30, 2005. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2304 and 2305			
34	Clinic 1a	CBRC 1a			24.00	2	Cost of Inpatient Visits	$0	$262,069	$262,069
							To eliminate the allocated costs related to inpatient clinic visits based on the provider's records and the Acute Care Audit Report for fiscal year ended June 30, 2005. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2304 and 2305			

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED ANCILLARY COSTS - HOSPITAL CBRC			
35	Clinic 3.1	CBRC 3.1			37.00	1	Operating Room	$4,212,770	($453,321)	$3,759,449
	Clinic 3.1	CBRC 3.1			40.00	1	Anesthesiology	1,091,444	(160,089)	931,355
	Clinic 3.1	CBRC 3.1			41.00	1	Radiology - Diagnostic	4,692,956	(235,126)	4,457,830
	Clinic 3.1	CBRC 3.1			43.00	1	Radioisotope	770,434	(70,041)	700,393
	Clinic 3.1	CBRC 3.1			44.00	1	Laboratory	5,795,080	(477,994)	5,317,086
	Clinic 3.1	CBRC 3.1			44.01	1	Pulmonary Function Laboratory	61,507	(10,597)	50,910
	Clinic 3.1	CBRC 3.1			46.00	1	Whole Blood and Packed Red Blood Cells	604,775	(32,302)	572,473
	Clinic 3.1	CBRC 3.1			49.00	1	Respiratory Therapy	2,122,259	(77,537)	2,044,722
	Clinic 3.1	CBRC 3.1			50.00	1	Physical Therapy	10,000,891	(559,858)	9,441,033
	Clinic 3.1	CBRC 3.1			51.00	1	Occupational Therapy	8,764,738	(524,658)	8,240,080
	Clinic 3.1	CBRC 3.1			52.00	1	Speech Pathology	3,786,011	(185,099)	3,600,912
	Clinic 3.1	CBRC 3.1			53.00	1	Electrocardiology	571,087	(26,865)	544,222
	Clinic 3.1	CBRC 3.1			54.00	1	Electroencephalography	89,442	(13,022)	76,420
	Clinic 3.1	CBRC 3.1			55.00	1	Medical Supplies Charged to Patients	3,166,878	939,618	4,106,496
	Clinic 3.1	CBRC 3.1			56.00	1	Drugs Charged to Patients	4,993,462	4,673,058	9,666,520
	Clinic 3.1	CBRC 3.1			59.00	1	Psychology	1,630,734	(73,648)	1,557,086
	Clinic 3.1	CBRC 3.1			59.02	1	Electromyography	1,170,564	(162,151)	1,008,413
	Clinic 3.1	CBRC 3.1			59.04	1	Cast Room	296,034	(63,297)	232,737
	Clinic 3.1	CBRC 3.1			59.05	1	Orthotic Devices	5,088,458	(204,703)	4,883,755
	Clinic 3.1	CBRC 3.1			59.06	1	Recreational Therapy	1,418,639	(113,253)	1,305,386
	Clinic 3.1	CBRC 3.1			59.08	1	DME Optical Take Home	343,172	(289,710)	53,462

To adjust reported ancillary costs to agree with Acute Care Audit Report for fiscal year ended June 30, 2005.
42 CFR 413.20 and 413.24
CMS Pub. 15-1, Sections 2304 and 2305

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED TOTAL VISITS - HOSPITAL CBRC			
36	Clinic 1	CBRC 5a			2.00	1	Total CBRC Visits To adjust reported total CBRC Visits to agree with the provider's Matrix of visits. 42 CFR 405.2465 and 405.2470 CMS Pub. 15-1, Sections 2300 and 2304	34,580	85	34,665

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED TOTAL INPATIENT CHARGES (RVUS) - HOSPITAL CBRC			
37	Clinic 2.1	CBRC 2.1			37.00	6	Operating Room	878,838	3,880	882,718
	Clinic 2.1	CBRC 2.1			40.00	6	Anesthesiology	162,999	735	163,734
	Clinic 2.1	CBRC 2.1			41.00	6	Radiology - Diagnostic	97,406	6	97,412
	Clinic 2.1	CBRC 2.1			43.00	6	Radioisotope	5,051	1	5,052
	Clinic 2.1	CBRC 2.1			44.00	6	Laboratory	165,009	4	165,013
	Clinic 2.1	CBRC 2.1			55.00	6	Medical Supplies Charged to Patients	1,916,792	(200)	1,916,592
	Clinic 2.1	CBRC 2.1			56.00	6	Drugs Charged to Patients	3,733,912	(388)	3,733,524
	Clinic 2.1	CBRC 2.1			59.00	6	Psychology	133,246	1	133,247
	Clinic 2.1	CBRC 2.1			59.04	7	Cast Room	1,286	1	1,287
	Clinic 2.1	CBRC 2.1			59.08	8	Durable Medical Equipment	242,310	(25)	242,285
	Clinic 2.1	CBRC 2.1			60.00	9	Clinic	1,345	29	1,374

To adjust reported inpatient ancillary RVUs to agree with audit findings.
42 CFR 413.20 and 413.50
CMS Pub. 15-1, Section 2206

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

ADJUSTMENT TO REPORTED TOTAL OUTPATIENT CHARGES (RVUS) - HOSPITAL CBRC

Adj. No.	Audit Report	Report References: Cost Report Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
38	Clinic 2.2	CBRC 2.2			37.00	7	Operating Room	153,200	6	153,206
	Clinic 2.2	CBRC 2.2			41.00	7	Radiology - Diagnostic	64,198	(6)	64,192
	Clinic 2.2	CBRC 2.2			44.00	7	Laboratory	83,496	(17)	83,479
	Clinic 2.2	CBRC 2.2			46.00	7	Whole Blood and Packed Red Blood Cells	521	(4)	517
	Clinic 2.2	CBRC 2.2			50.00	7	Physical Therapy	102,418	34	102,452
	Clinic 2.2	CBRC 2.2			55.00	7	Medical Supplies Charged to Patients	521,747	199	521,946
	Clinic 2.2	CBRC 2.2			56.00	7	Drugs Charged to Patients	1,016,363	387	1,016,750
	Clinic 2.2	CBRC 2.2			59.00	7	Psychology	22,686	420	23,106
	Clinic 2.2	CBRC 2.2			59.05	7	Orthotic Devices	63,473	1,167	64,640
	Clinic 2.2	CBRC 2.2			59.08	7	Durable Medical Equipment	65,956	26	65,982
	Clinic 2.2	CBRC 2.2			60.00	7	Clinic	34,580	85	34,665

To adjust reported outpatient ancillary RVUs to agree with audit findings.
42 CFR 413.20 and 413.50
CMS Pub. 15-1, Section 2206

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Adj. No.	Audit Report	Report References: Cost Report Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PROVIDER-BASED PHYSICIANS - HOSPITAL CBRC			
39	Clinic 4.1	CBRC 4.1			37.00	1	Operating Room	$77,110	($16,069)	$61,041
	Clinic 4.1	CBRC 4.1			40.00	1	Anesthesiology	529,165	11	$529,176
	Clinic 4.1	CBRC 4.1			43.00	1	Radioisotope	28,509	(2,180)	$26,329
	Clinic 4.1	CBRC 4.1			44.00	1	Laboratory	188,478	(1,108)	$187,370
	Clinic 4.1	CBRC 4.1			53.00	1	Electrocardiology	95,095	3,449	$98,544
	Clinic 4.1	CBRC 4.1			54.00	1	Electroencephalography	10,472	(3,522)	$6,950
	Clinic 4.1	CBRC 4.1			59.02	1	Electromyography	32,653	(9,098)	$23,555
	Clinic 4.1	CBRC 4.1			60.00	1	Clinics	1,755,007	110,085	$1,865,092
							To adjust reported Provider-Based Physician patient care costs to agree with audit findings. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			
39A	Clinic 1a	CBRC 1a			24.00	4	Cost of Inpatient Visits	$0	$71,107	$71,107
							To eliminate the physician professional costs related to inpatient clinic visits based on the provider's records and the Acute Care Audit Report for fiscal year ended June 30, 2005. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2304 and 2305			

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - HOSPITAL CBRC			
40	Clinic 1	CBRC 5a			6a	1	Medi-Cal Visits (Billing Code 01 and 03)	16,000	1,520	17,520 *
	Clinic 1	CBRC 5a			6b	1	Medi-Cal/Medicare Crossover Visits (Billing Code 02)	3,616	2,220	5,836
41	Clinic 1	CBRC 5a			7.00	1	CBRC Managed Care Medi-Cal Visits (Billing Code 18)	155	81	236
42	Clinic 1	CBRC 5a			10a(1)	1	Medi-Cal (Billing Code 01 and 03)	$2,119,718	$1,699,043	$3,818,761
	Clinic 1	CBRC 5a			10a(2)	1	Medi-Cal/Medicare Crossover (Billing Code 02)	$156,694	(60,305)	96,389
	Clinic 1	CBRC 5a			10a(3)	1	CBRC Managed Care Medi-Cal Payments (Billing Code 18)	5,182	2,562	7,744
	Clinic 1	CBRC 5a			10d	1	Third Party Insurance	0	88	88
							To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: July 3, 2008 Payment Period: July 1, 2004 through May 31, 2008 Service Period: July 1, 2004 through June 30, 2005 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408			
43	Clinic 1	CBRC 5a			10b	1	Medicare Crossover (Intermediary and Carrier)	$433,784	($44,316)	$389,468
							To adjust reported Medicare/Medi-Cal Crossover payments to actual amounts. 42 CFR 413.20, 413.24, 413.60 CMS Pub. 15-1, Sections 2304 and 2408.3			

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2004 THROUGH JUNE 30, 2005	HSC/HSW 32014F	44

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO OTHER MATTERS			
44	Clinic 1	CBRC 5a			6a	1	Medi-Cal Visits (Billing Code 01 and 03) *	17,520	(10)	17,510
							To eliminate duplicate Medi-Cal visits and multiple visits.			
							42 CFR 405.2488, 405.2463 and 405.2470			