REPORT
ON THE
COST REPORT REVIEW

LAC – RANCHO LOS AMIGOS NATIONAL
REHABILITATION CENTER
DOWNEY, CALIFORNIA
PROVIDER NUMBERS: HSC 32014F AND ZZT 32014F
NATIONAL PROVIDER IDENTIFIER NUMBER: 1275540171

FISCAL PERIOD ENDED
JUNE 30, 2006

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

Section Chief: Cheryl Phillips
Audit Supervisor: Cheryl Phillips
Auditor: Deborah Lee

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

DAVID MAXWELL-JOLLY
Director

ARNOLD SCHWARZENEGGER
Governor

May 21, 2009

Judy Wong, Head
State Reimbursement Division
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
NATIONAL PROVIDER IDENTIFIER NO : 1275540171
FISCAL PERIOD ENDED: JUNE 30, 2006

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 $0, 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 Cost (DESIG PUB HOSP Schedules)

4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account

Financial Audits/Gardena/A & I, MS2103, 19300 South Hamilton Avenue, Suite 280, Gardena, CA 90248
Telephone: (310) 561-4757 FAX: (310) 217-6918
Internet Address: www.dhcs.ca.gov

Status will be forwarded to the provider by the State's fiscal intermediary Instructions regarding payment will be included with the Statement of Account Status.
The audited cost data will be incorporated into the Workbook for purposes of determining final settlement in accordance with the Special Terms and Conditions Funding and Reimbursement Protocol This final settlement will be determined by the Safety Net Financing Division and transmitted to you under separate cover

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458 1, Article 6 of Division 3, Title 22, California Code of Regulations

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

Chief
Office of Administrative Hearing and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899-7413

Courier (UPS, FedEx, etc.)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

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

If you have questions regarding this report, you may call the Audits Section—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, 2006

		SETTLEMENT	COST
1	**Medi-Cal Noncontract Settlement (SCHEDULE 1)**		
	Provider No ZZT32014F		
	Reported	$ 1 967 169	
	Net Change	$ (1 967 169)	
	Audited Amount Due Provider (State)	$ 0	
2.	**Subprovider I (SCHEDULE 1-1)**		
	Provider No		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
3.	**Subprovider II (SCHEDULE 1-2)**		
	Provider No		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
4.	**Designated Public Hospital Cost (SCHEDULE 1)**		
	Provider No HSC32014F		
	Reported		$ 55 511 548
	Net Change		$ 4 857 218
	Audited Cost		$ 60,368,766
	Audited Amount Due Provider (State)	$ 0	
5.	**Distinct Part Nursing Facility (DPNF SCH 1)**		
	Provider No		
	Reported		$ 0 00
	Net Change		$ 0 00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	
6.	**Distinct Part Nursing Facility (DPNF SCH 1-1)**		
	Provider No		
	Reported		$ 0 00
	Net Change		$ 0 00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	
7.	**Adult Subacute (ADULT SUBACUTE SCH 1)**		
	Provider No		
	Reported		$ 0 00
	Net Change		$ 0 00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	

8.	**Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)**	$ 0	
9.	**Total Medi-Cal Cost**		$ 60,368,766

SUMMARY OF FINDINGS

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2006

		SETTLEMENT	COST
10	**Subacute (SUBACUTE SCH 1-1)**		
	Provider No		
	Reported		$ 0 00
	Net Change		$ 0 00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	
11	**Rural Health Clinic (RHC SCH 1)**		
	Provider No FHC42014F		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
12	**Rural Health Clinic (RHC 95-210 SCH 1)**		
	Provider No		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
13	**Rural Health Clinic (RHC 95-210 SCH 1-1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
14	**County Medical Services Program (CMSP SCH 1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
15.	**Transitional Care (TC SCH 1)**		
	Provider No.		
	Reported		$ 0 00
	Net Change		$ 0 00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	

16.	**Total Other Settlement Due Provider - (Lines 10 through 15)**	$ 0	
17.	**Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)**	$ 0	

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, 2006

Provider No.
ZZT32014F

		REPORTED	AUDITED
1	Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	$ 2,973,296	$ 0
2	Excess Reasonable Cost Over Charges (Schedule 2)	$ 0	$ 0
3	Medi-Cal Inpatient Hospital Based Physician Services	$ 0	$ N/A
4	Protested Amount (Adj 36)	$ 34,428	$ 0
5	TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	$ 3,007,724	$ 0
6	Interim Payments (Adj 26)	$ (1,040,555)	$ 0
7	Medi-Cal Overpayments (Adj)	$ 0	$ 0
8	Duplicate Payments (Adj)	$ 0	$ 0
9	Medi-Cal Credit Balances (Adj)	$ 0	$ 0
10		$ 0	$ 0
11	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	$ 1,967,169	$ 0

(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, 2006

Provider No.
ZZT32014F

		REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES			
1	Cost of Covered Services (Schedule 3)	$ 2,977,774	$ 0
CHARGES FOR MEDI-CAL INPATIENT SERVICES			
2	Inpatient Routine Service Charges (Adj 24)	$ 20,608,682	$ 0
3	Inpatient Ancillary Service Charges (Adj)	$ 0	$ 0
4	Total Charges - Medi-Cal Inpatient Services	$ 20,608,682	$ 0
5	Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	$ 17,630,908	$ 0
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, 2006

Provider No.
ZZT32014F

		REPORTED	AUDITED
1	Medi-Cal Inpatient Ancillary Services (Schedule 5) *	$ 1,726,219	$ 0
2	Medi-Cal Inpatient Routine Services (Schedule 4)	$ 1,251,555	$ 0
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)	$ 2,977,774	$ 0
7	Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	$ (See Schedule 1)	$ 0
8	SUBTOTAL	$ 2,977,774 (To Schedule 2)	$ 0
9	Coinsurance (Adj 25)	$ (4,478)	$ 0
10	Patient and Third Party Liability (Adj)	$ 0	$ 0
11	Net Cost of Covered Services Rendered to Medi-Cal Inpatients	$ 2,973,296 (To Schedule 1)	$ 0

* Reported amount does not match reported number on D-1 of the cost report

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, 2006

Provider No.
ZZT32014F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS		REPORTED	AUDITED
INPATIENT DAYS			
1	Total Inpatient Days (include private & swing-bed) (Adj 21)	48,382	48,375
2	Inpatient Days (include private, exclude swing-bed)	48,382	48,375
3	Private Room Days (exclude swing-bed private room) (Adj)	0	0
4	Semi-Private Room Days (exclude swing-bed) (Adj 21)	48,382	48,375
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)	$ 59,608,375	$ 54,997,766
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)	$ 59,608,375	$ 54,997,766
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)	$ 0.414185	$ 0.382148
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)	$ 2,974.61	$ 2,975.04
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)	$ 59,608,375	$ 54,997,766
PROGRAM INPATIENT OPERATING COST			
38	Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	$ 1,232.04	$ 1,136.90
39	Program General Inpatient Routine Service Cost (L 9 x L 38)	$ 0	$ 0
40	Cost Applicable to Medi-Cal (Sch 4A)	$ 1,251,555	$ 0
41	Cost Applicable to Medi-Cal (Sch 4B)	$ 0	$ 0
42	TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	$ 1,251,555	$ 0

(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, 2006

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	0
5 Cost Applicable to Medi-Cal	$ 0	$ 0
INTENSIVE CARE UNIT		
6 Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	$ 4,285,538	$ 3,950,057
7 Total Inpatient Days (Adj 21)	1,056	1,044
8 Average Per Diem Cost	$ 4,058.27	$ 3,783.58
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 (JULY 2005)		
26 Per Diem Rate (Adj)	$ 236.82	$ 236.82
27 Medi-Cal Inpatient Days (Adj 23)	354	0
28 Cost Applicable to Medi-Cal	$ 83,834	$ 0
ADMINISTRATIVE DAYS (AUGUST 2005 THROUGH JULY 2006)		
29 Per Diem Rate (Adj)	$ 299.80	$ 299.80
30 Medi-Cal Inpatient Days (Adj 23)	3,895	0
31 Cost Applicable to Medi-Cal	$ 1,167,721	$ 0
32 Medi-Cal Routine Cost (Sum of Lines 5 10,15,20 25,28,31)	$ 1,251,555	$ 0

(To Schedule 4)

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, 2006

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, 2006

Provider No:
ZZT32014F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 22)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	$ 3,589,758	$ 871,142	4.120749	$ 0	$ 0
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	818,594	164,435	4.978220	0	0
41.00	Radiology - Diagnostic	4,380,771	144,905	30.232021	0	0
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	710,887	9,111	78.025118	0	0
44.00	Laboratory	5,475,709	218,333	25.079622	0	0
44.01	Pulmonary Function	41,433	20,595	2.011808	0	0
46.00	Whole Blood & Packed Red blood Cells	600,006	5,411	110.886319	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	2,062,532	281,795	7.319264	0	0
50.00	Physical Therapy	8,731,310	639,473	13.653915	0	0
51.00	Occupational Therapy	7,686,864	707,402	10.866331	0	0
51.01	Recreational Therapy	1,113,487	12,906	86.276712	0	0
52.00	Speech Pathology	3,092,660	177,190	17.453921	0	0
53.00	Electrocardiology	580,643	141,156	4.113482	0	0
54.00	Electroencephalography	76,271	5,230	14.583350	0	0
55.00	Medical Supplies Charged to Patients	6,050,311	3,794,069	1.594676	0	0
56.00	Drugs Charged to Patients	10,620,403	4,712,669	2.253586	0	0
59.00	Cast Room	231,609	2,341	98.935748	0	0
59.01	Audiology	272,245	12,334	22.072695	0	0
59.02	Consult & Liaison (Psych)	670,930	175,509	3.822765	0	0
59.03	Durable Medical Equipment	81,287	448,214	0.181357	0	0
59.04	Electromyography	1,008,243	12,667	79.596013	0	0
59.07	Orthotic Devices	3,201,653	63,608	50.334120	0	0
60.00	Clinic	10,376,357	36,102	287.417787	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	0	0	0.000000	0	0
62.00	Observation Beds	0	0	0.000000	0	0
71.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
	TOTAL	$ 71,473,961	$ 12,656,597		$ 0	$ 0

(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, 2006

Provider No:
ZZT32014F

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adj 27)	AUDITED
37.00	Operating Room	$ 4,334	$ (4,334)	$ 0
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology	1,236	(1,236)	0
41.00	Radiology - Diagnostic	1,821	(1,821)	0
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope	312	(312)	0
44.00	Laboratory	6,143	(6,143)	0
44.01	Pulmonary Function	28	(28)	0
46.00	Whole Blood & Packed Red blood Cells			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy			0
50.00	Physical Therapy	22,917	(22,917)	0
51.00	Occupational Therapy	16,137	(16,137)	0
51.01	Recreational Therapy	1,087	(1,087)	0
52.00	Speech Pathology	1,508	(1,508)	0
53.00	Electrocardiology	1,705	(1,705)	0
54.00	Electroencephalography	75	(75)	0
55.00	Medical Supplies Charged to Patients	256,708	(256,708)	0
56.00	Drugs Charged to Patients	318,861	(318,861)	0
59.00	Cast Room	44	(44)	0
59.01	Audiology	304	(304)	0
59.02	Consult & Liaison (Psych)	9,434	(9,434)	0
59.03	Durable Medical Equipment	30,327	(30,327)	0
59.04	Electromyography			0
59.07	Orthotic Devices	388	(388)	0
60.00	Clinic	130	(130)	0
60.01	Other Clinic Services			0
61.00	Emergency			0
62.00	Observation Beds			0
71.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		$ 673,499	$ (673,499)	$ 0

(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, 2006

Provider No:
ZZT32014F

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

(To Schedule 3)

STATE OF CALIFORNIA

DESIG PUB HOSP SCH 1

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2006

Provider No:
HSC32014F

		REPORTED	AUDITED
1	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	$ 54,447,370	$ 60,368,766
2	Excess Reasonable Cost Over Charges (Contract Sch 2)	$ 0	$ 0
3	Medi-Cal Inpatient Hospital Based Physician Services	$ 0	$ N/A
4	Protested Amount (Adj 36)	$ 1,064,178	$ 0
5	Subtotal (Sum of Lines 1 through 4)	$ 55,511,548	$ 60,368,766
6		$ 0	$ 0
7		$ 0	$ 0
8	TOTAL MEDI-CAL COST (Sum of Lines 5 through 7)	$ 55,511,548	$ 60,368,766
		(To Summary of Findings)	
9	INTERIM PAYMENTS (Adjs 30, 33)	$ (28,888,726)	$ (28,785,605)
10	Medi-Cal Credit Balances (Adj)	$ 0	$ 0
11		$ 0	$ 0
12		$ 0	$ 0
13	MEDI-CAL OVERPAYMENT SETTLEMENT Due Provider (State)	$ 0	$ 0
		(To Summary of Findings)	

STATE OF CALIFORNIA

DESIG PUB HOSP 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, 2006

Provider No:
HSC32014F

		REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES			
1	Cost of Covered Services (Contract Sch 3)	$ 54,448,013	$ 60,456,025
CHARGES FOR MEDI-CAL INPATIENT SERVICES			
2	Inpatient Routine Service Charges (Adjs 29, 32)	$ 131,845,666	$ 157,284,173
3	Inpatient Ancillary Service Charges (Adj)	$ 0	$ 0
4	Total Charges - Medi-Cal Inpatient Services	$ 131,845,666	$ 157,284,173
5	Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	$ 77,397,653	$ 96,828,148
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

COMPUTATION OF
MEDI-CAL NET COST OF COVERED SERVICES

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2006

Provider No:
HSC32014F

		REPORTED	AUDITED
1	Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	$ 24,050,672	$ 26,094,225
2	Medi-Cal Inpatient Routine Services (Contract Sch 4)	$ 31,508,525	$ 34,361,800
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) *	$ 54,448,013	$ 60,456,025
7	Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	$ (See Contract Sch 1)	$ 0
8	SUBTOTAL	$ 54,448,013 (To Contract Sch 2)	$ 60,456,025
9	Coinsurance (Adjs 30, 33)	$ (643)	$ (19,415)
10	Patient and Third Party Liability (Adjs 30, 33)	$ 0	$ (67,844)
11	Net Cost of Covered Services Rendered to Medi-Cal Inpatients	$ 54,447,370 (To Contract Sch 1)	$ 60,368,766

* Reported amount does not foot

STATE OF CALIFORNIA

DESIG PUB HOSP SCH 4

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2006

Provider No:
HSC32014F

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS	REPORTED	AUDITED
INPATIENT DAYS		
1 Total Inpatient Days (include private & swing-bed) (Adj 21)	48,382	48,375
2 Inpatient Days (include private, exclude swing-bed)	48,382	48,375
3 Private Room Days (exclude swing-bed private room) (Adj)	0	0
4 Semi-Private Room Days (exclude swing-bed) (Adj 21)	48,382	48,375
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) (Adjs 28, 31)	24,036	28,640
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)	$ 59,608,375	$ 54,997,766
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)	$ 59,608,375	$ 54,997,766
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)	$ 0.414185	$ 0.382148
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)	$ 2,974.61	$ 2,975.04
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)	$ 59,608,375	$ 54,997,766
PROGRAM INPATIENT OPERATING COST		
38 Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	$ 1,232.04	$ 1,136.90
39 Program General Inpatient Routine Service Cost (L 9 x L 38)	$ 29,613,313	$ 32,560,816
40 Cost Applicable to Medi-Cal (Contract Sch 4A)	$ 1,895,212	$ 1,800,984
41 Cost Applicable to Medi-Cal (Contract Sch 4B)	$ 0	$ 0
42 TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	$ 31,508,525	$ 34,361,800
	(To Contract Sch 3)	

STATE OF CALIFORNIA

DESIG PUB HOSP SCH 4A

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2006

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)	$ 4,285,538	$ 3,950,057
7 Total Inpatient Days (Adj 21)	1,056	1,044
8 Average Per Diem Cost	$ 4,058.27	$ 3,783.58
9 Medi-Cal Inpatient Days (Adj 28)	467	476
10 Cost Applicable to Medi-Cal	$ 1,895,212	$ 1,800,984
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)	$ 1,895,212	$ 1,800,984
	(To Contract Sch 4)	

STATE OF CALIFORNIA

DESIG PUB HOSP SCH 4B

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2006

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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2006

Provider No:
HSC32014F

		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj 22)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	$ 3,589,758	$ 871,142	4.120749	$ 371,069	$ 1,529,082
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	818,594	164,435	4.978220	70,190	349,421
41.00	Radiology - Diagnostic	4,380,771	144,905	30.232021	45,365	1,371,476
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	710,887	9,111	78.025118	2,144	167,286
44.00	Laboratory	5,475,709	218,333	25.079622	72,772	1,825,094
44.01	Pulmonary Function	41,433	20,595	2.011808	1,227	2,468
46.00	Whole Blood & Packed Red blood Cells	600,006	5,411	110.886319	2,182	241,954
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	2,062,532	281,795	7.319264	138,674	1,014,992
50.00	Physical Therapy	8,731,310	639,473	13.653915	314,613	4,295,699
51.00	Occupational Therapy	7,686,864	707,402	10.866331	370,046	4,021,042
51.01	Recreational Therapy	1,113,487	12,906	86.276712	7,043	607,647
52.00	Speech Pathology	3,092,660	177,190	17.453921	94,758	1,653,899
53.00	Electrocardiology	580,643	141,156	4.113482	46,378	190,775
54.00	Electroencephalography	76,271	5,230	14.583350	1,611	23,494
55.00	Medical Supplies Charged to Patients	6,050,311	3,794,069	1.594676	1,720,359	2,743,415
56.00	Drugs Charged to Patients	10,620,403	4,712,669	2.253586	2,136,883	4,815,649
59.00	Cast Room	231,609	2,341	98.935748	352	34,825
59.01	Audiology	272,245	12,334	22.072695	4,619	101,954
59.02	Consult & Liaison (Psych)	670,930	175,509	3.822765	93,247	356,461
59.03	Durable Medical Equipment	81,287	448,214	0.181357	203,235	36,858
59.04	Electromyography	1,008,243	12,667	79.596013	892	71,000
59.07	Orthotic Devices	3,201,653	63,608	50.334120	7,976	401,465
60.00	Clinic	10,376,357	36,102	287.417787	829	238,269
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	0	0	0.000000	0	0
62.00	Observation Beds	0	0	0.000000	0	0
71.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
	TOTAL	$ 71,473,961	$ 12,656,597		$ 5,706,464	$ 26,094,225

(To Contract Sch 3)

* From Schedule 8 Column 27

STATE OF CALIFORNIA

DESIG PUB HOSP SCH 6

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2006

Provider No:
HSC32014F

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adjs 34, 35)	AUDITED
37.00	Operating Room	$ 415,980	$ (44,911)	$ 371,069
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology	78,512	(8,322)	70,190
41.00	Radiology - Diagnostic	48,928	(3,563)	45,365
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope	2,178	(34)	2,144
44.00	Laboratory	82,238	(9,466)	72,772
44.01	Pulmonary Function	378	849	1,227
46.00	Whole Blood & Packed Red blood Cells	2,553	(371)	2,182
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	103,253	35,421	138,674
50.00	Physical Therapy	334,198	(19,585)	314,613
51.00	Occupational Therapy	376,943	(6,897)	370,046
51.01	Recreational Therapy	6,266	777	7,043
52.00	Speech Pathology	91,469	3,289	94,758
53.00	Electrocardiology	55,507	(9,129)	46,378
54.00	Electroencephalography	1,500	111	1,611
55.00	Medical Supplies Charged to Patients	1,480,378	239,981	1,720,359
56.00	Drugs Charged to Patients	1,838,800	298,083	2,136,883
59.00	Cast Room	576	(224)	352
59.01	Audiology	4,798	(179)	4,619
59.02	Consult & Liaison (Psych)	93,321	(74)	93,247
59.03	Durable Medical Equipment	174,885	28,350	203,235
59.04	Electromyography	849	43	892
59.07	Orthotic Devices	8,264	(288)	7,976
60.00	Clinic	750	79	829
60.01	Other Clinic Services			0
61.00	Emergency			0
62.00	Observation Beds			0
71.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		$ 5,202,524	$ 503,940	$ 5,706,464

(To Contract Sch 5)

STATE OF CALIFORNIA

COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2006

Provider No:
HSC32014F

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

(To Contract Sch 3)

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2006

	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 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
	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	4,445,155	0	0									
4.00	New Cap Rel Costs-Movable Equipmen	0	0	0	0								
4.01		0	0	0	0	0							
4.02		0	0	0	0	0	0						
4.03		0	0	0	0	0	0	0					
4.04		0	0	0	0	0	0	0	0				
4.05		0	0	0	0	0	0	0	0	0			
4.06		0	0	0	0	0	0	0	0	0	0		
4.07		0	0	0	0	0	0	0	0	0	0	0	
4.08		0	0	0	0	0	0	0	0	0	0	0	0
5.00	Employee Benefits	25,679,889	0	0	24,844	0	0	0	0	0	0	0	0
6.01	Non-Patient Telephones	0	0	0	0	0	0	0	0	0	0	0	0
6.02	Data Processing	0	0	0	0	0	0	0	0	0	0	0	0
6.03	Purchasing/Receiving	0	0	0	0	0	0	0	0	0	0	0	0
6.04	Patient Admitting	0	0	0	0	0	0	0	0	0	0	0	0
6.05	Patient Business Office	0	0	0	0	0	0	0	0	0	0	0	0
6.06		0	0	0	0	0	0	0	0	0	0	0	0
6.07		0	0	0	0	0	0	0	0	0	0	0	0
6.08		0	0	0	0	0	0	0	0	0	0	0	0
6.00	Administrative and General	27,143,830	0	0	558,963	0	0	0	0	0	0	0	0
7.00	Maintenance and Repairs	8,411,836	0	0	1,304,211	0	0	0	0	0	0	0	0
8.00	Operation of Plant	5,769,559	0	0	89,026	0	0	0	0	0	0	0	0
9.00	Laundry and Linen Service	521,877	0	0	25,580	0	0	0	0	0	0	0	0
10.00	Housekeeping	1,983,363	0	0	44,975	0	0	0	0	0	0	0	0
11.00	Dietary	3,397,795	0	0	103,699	0	0	0	0	0	0	0	0
12.00	Cafeteria	36,639	0	0	53,834	0	0	0	0	0	0	0	0
13.00	Maintenance of Personnel	0	0	0	0	0	0	0	0	0	0	0	0
14.00	Nursing Administration	3,037,097	0	0	61,339	0	0	0	0	0	0	0	0
15.00	Central Services & Supply	338,173	0	0	24,417	0	0	0	0	0	0	0	0
16.00	Pharmacy	2,103,065	0	0	33,340	0	0	0	0	0	0	0	0
17.00	Medical Records and Library	1,365,490	0	0	75,684	0	0	0	0	0	0	0	0
18.00	Social Service	549,503	0	0	17,257	0	0	0	0	0	0	0	0
19.00	P.F.S.W. Provider Eligibility - Total	1,102,405	0	0	23,149	0	0	0	0	0	0	0	0
19.01	P.F.S.W. Provider Portion	0	0	0	0	0	0	0	0	0	0	0	0
19.03		0	0	0	0	0	0	0	0	0	0	0	0
20.00		0	0	0	0	0	0	0	0	0	0	0	0
21.00	Nursing School	0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern & Res Service-Salary & Fringes	729,740	0	0	2,517	0	0	0	0	0	0	0	0
23.00	Intern & Res Service-Other Prgm Costs	0	0	0	0	0	0	0	0	0	0	0	0
23.01	Total Physician Teaching Portion	0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults & Pediatrics (Gen Routine)	17,981,911	0	0	457,175	0	0	0	0	0	0	0	0
26.00	Intensive Care Unit	1,679,544	0	0	15,918	0	0	0	0	0	0	0	0
27.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
29.00	Surgical Intensive Care	0	0	0	0	0	0	0	0	0	0	0	0
30.00	Subprovider I	0	0	0	0	0	0	0	0	0	0	0	0
31.00	Subprovider II	0	0	0	0	0	0	0	0	0	0	0	0
32.00		0	0	0	0	0	0	0	0	0	0	0	0
33.00	Nursery	0	0	0	0	0	0	0	0	0	0	0	0
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
36.01	Subacute Care Unit II	0	0	0	0	0	0	0	0	0	0	0	0
36.02	Transitional Care Unit	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, 2006

	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 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
	ANCILLARY COST CENTERS												
37.00	Operating Room	1,308,103	0	0	75,210	0	0	0	0	0	0	0	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	263,080	0	0	8,319	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	2,109,224	0	0	60,447	0	0	0	0	0	0	0	0
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	314,074	0	0	12,962	0	0	0	0	0	0	0	0
44.00	Laboratory	2,081,184	0	0	111,169	0	0	0	0	0	0	0	0
44.01	Pulmonary Function	3,439	0	0	2,486	0	0	0	0	0	0	0	0
46.00	Whole Blood & Packed Red blood Cells	333,979	0	0	7,556	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	978,011	0	0	15,699	0	0	0	0	0	0	0	0
50.00	Physical Therapy	3,740,624	0	0	123,771	0	0	0	0	0	0	0	0
51.00	Occupational Therapy	3,212,708	0	0	116,383	0	0	0	0	0	0	0	0
51.01	Recreational Therapy	411,502	0	0	23,893	0	0	0	0	0	0	0	0
52.00	Speech Pathology	1,393,036	0	0	33,500	0	0	0	0	0	0	0	0
53.00	Electrocardiology	253,070	0	0	5,771	0	0	0	0	0	0	0	0
54.00	Electroencephalography	6,937	0	0	4,710	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	3,794,066	0	0	0	0	0	0	0	0	0	0	0
56.00	Drugs Charged to Patients	4,712,670	0	0	0	0	0	0	0	0	0	0	0
59.00	Cast Room	70,440	0	0	6,792	0	0	0	0	0	0	0	0
59.01	Audiology	112,391	0	0	4,393	0	0	0	0	0	0	0	0
59.02	Consult & Liaison (Psych)	99,624	0	0	13,064	0	0	0	0	0	0	0	0
59.03	Durable Medical Equipment	59,433	0	0	0	0	0	0	0	0	0	0	0
59.04	Electromyography	212,980	0	0	42,328	0	0	0	0	0	0	0	0
59.07	Orthotic Devices	1,836,246	0	0	48,624	0	0	0	0	0	0	0	0
60.00	Clinic	3,421,795	0	0	118,940	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Ambulance	61,783	0	0	0	0	0	0	0	0	0	0	0
100.02	Child Care Center	0	0	0	23,294	0	0	0	0	0	0	0	0
100.08	Hospital Nonreimbursable - Others	1,785	0	0	87,687	0	0	0	0	0	0	0	0
100.09	Hospital Space Leased To Others	0	0	0	155,106	0	0	0	0	0	0	0	0
100.12	MSOA - Medical Foundation	0	0	0	33,179	0	0	0	0	0	0	0	0
100.14	Patient Phone/TV	20,443	0	0	0	0	0	0	0	0	0	0	0
100.18	Vacant/Unused Space	0	0	0	0	0	0	0	0	0	0	0	0
100.19	Visiting Nurses - Home Health	50,727	0	0	393,945	0	0	0	0	0	0	0	0
100.21	SB 855 - IGT	261,136	0	0	0	0	0	0	0	0	0	0	0
100.22	Indigent Cost	522,624	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	137,923,985	0	0	4,445,155	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, 2006

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
	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												
4.01													
4.02													
4.03													
4.04													
4.05													
4.06													
4.07													
4.08													
5.00	Employee Benefits	0											
6.01	Non-Patient Telephones	0	0										
6.02	Data Processing	0	0	0									
6.03	Purchasing/Receiving	0	0	0	0								
6.04	Patient Admitting	0	0	0	0	0							
6.05	Patient Business Office	0	0	0	0	0	0						
6.06		0	0	0	0	0	0	0					
6.07		0	0	0	0	0	0	0	0				
6.08		0	0	0	0	0	0	0	0	0			
6.00	Administrative and General	0	4,403,734	0	0	0	0	0	0	0	0	32,106,527	
7.00	Maintenance and Repairs	0	1,351,235	0	0	0	0	0	0	0	0	11,067,282	3,374,638
8.00	Operation of Plant	0	379,759	0	0	0	0	0	0	0	0	6,238,343	1,902,197
9.00	Laundry and Linen Service	0	45,491	0	0	0	0	0	0	0	0	592,948	180,802
10.00	Housekeeping	0	648,221	0	0	0	0	0	0	0	0	2,676,559	816,137
11.00	Dietary	0	0	0	0	0	0	0	0	0	0	3,501,494	1,067,676
12.00	Cafeteria	0	0	0	0	0	0	0	0	0	0	90,473	27,587
13.00	Maintenance of Personnel	0	0	0	0	0	0	0	0	0	0	0	0
14.00	Nursing Administration	0	1,068,579	0	0	0	0	0	0	0	0	4,167,016	1,270,607
15.00	Central Services & Supply	0	106,392	0	0	0	0	0	0	0	0	468,983	143,002
16.00	Pharmacy	0	671,458	0	0	0	0	0	0	0	0	2,807,862	856,174
17.00	Medical Records and Library	0	347,567	0	0	0	0	0	0	0	0	1,788,741	545,423
18.00	Social Service	0	294,899	0	0	0	0	0	0	0	0	861,659	262,737
19.00	P.F.S.W. Provider Eligibility - Total	0	415,269	0	0	0	0	0	0	0	0	1,540,823	469,828
19.01	P.F.S.W. Provider Portion	0	0	0	0	0	0	0	0	0	0	0	0
19.03		0	0	0	0	0	0	0	0	0	0	0	0
20.00		0	0	0	0	0	0	0	0	0	0	0	0
21.00	Nursing School	0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	167,558	0	0	0	0	0	0	0	0	899,815	274,372
23.00	Intern & Res Service-Other Prgm Costs	0	0	0	0	0	0	0	0	0	0	0	0
23.01	Total Physician Teaching Portion	0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults & Pediatrics (Gen Routine)	0	7,273,919	0	0	0	0	0	0	0	0	25,713,005	7,840,416
26.00	Intensive Care Unit	0	621,131	0	0	0	0	0	0	0	0	2,316,593	706,376
27.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
29.00	Surgical Intensive Care	0	0	0	0	0	0	0	0	0	0	0	0
30.00	Subprovider I	0	0	0	0	0	0	0	0	0	0	0	0
31.00	Subprovider II	0	0	0	0	0	0	0	0	0	0	0	0
32.00		0	0	0	0	0	0	0	0	0	0	0	0
33.00	Nursery	0	0	0	0	0	0	0	0	0	0	0	0
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
36.01	Subacute Care Unit II	0	0	0	0	0	0	0	0	0	0	0	0
36.02	Transitional Care Unit	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, 2006

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
	ANCILLARY COST CENTERS												
37.00	Operating Room	0	495,292	0	0	0	0	0	0	0	0	1,878,605	572,825
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	257,918	0	0	0	0	0	0	0	0	529,317	161,400
41.00	Radiology - Diagnostic	0	414,481	0	0	0	0	0	0	0	0	2,584,152	787,960
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	71,601	0	0	0	0	0	0	0	0	398,637	121,553
44.00	Laboratory	0	781,405	0	0	0	0	0	0	0	0	2,973,758	906,759
44.01	Pulmonary Function	0	1,117	0	0	0	0	0	0	0	0	7,042	2,147
46.00	Whole Blood & Packed Red blood Cells	0	26,923	0	0	0	0	0	0	0	0	368,457	112,350
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	371,968	0	0	0	0	0	0	0	0	1,365,678	416,423
50.00	Physical Therapy	0	1,369,224	0	0	0	0	0	0	0	0	5,233,619	1,595,837
51.00	Occupational Therapy	0	1,214,695	0	0	0	0	0	0	0	0	4,543,787	1,385,493
51.01	Recreational Therapy	0	156,575	0	0	0	0	0	0	0	0	591,970	180,504
52.00	Speech Pathology	0	528,478	0	0	0	0	0	0	0	0	1,955,014	596,123
53.00	Electrocardiology	0	106,977	0	0	0	0	0	0	0	0	365,817	111,545
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	11,647	3,551
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,794,066	1,156,888
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,712,670	1,436,989
59.00	Cast Room	0	26,501	0	0	0	0	0	0	0	0	103,734	31,630
59.01	Audiology	0	41,611	0	0	0	0	0	0	0	0	158,395	48,298
59.02	Consult & Liaison (Psych)	0	260,537	0	0	0	0	0	0	0	0	373,225	113,804
59.03	Durable Medical Equipment	0	0	0	0	0	0	0	0	0	0	59,433	18,122
59.04	Electromyography	0	88,749	0	0	0	0	0	0	0	0	344,057	104,910
59.07	Orthotic Devices	0	0	0	0	0	0	0	0	0	0	1,884,870	574,735
60.00	Clinic	0	1,691,950	0	0	0	0	0	0	0	0	5,232,685	1,595,552
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Ambulance	0	0	0	0	0	0	0	0	0	0	61,783	18,839
100.02	Child Care Center	0	0	0	0	0	0	0	0	0	0	23,294	7,103
100.08	Hospital Nonreimbursable - Others	0	0	0	0	0	0	0	0	0	0	89,472	27,282
100.09	Hospital Space Leased To Others	0	0	0	0	0	0	0	0	0	0	155,106	47,295
100.12	MSOA - Medical Foundation	0	0	0	0	0	0	0	0	0	0	33,179	10,117
100.14	Patient Phone/TV	0	3,517	0	0	0	0	0	0	0	0	23,960	7,306
100.18	Vacant/Unused Space	0	0	0	0	0	0	0	0	0	0	0	0
100.19	Visiting Nurses - Home Health	0	0	0	0	0	0	0	0	0	0	444,672	135,589
100.21	SB 855 - IGT	0	0	0	0	0	0	0	0	0	0	261,136	79,626
100.22	Indigent Cost	0	0	0	0	0	0	0	0	0	0	522,624	0
	TOTAL	0	25,704,733	0	0	0	0	0	0	0	0	137,923,985	32,106,527

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, 2006

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
	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												
4.01													
4.02													
4.03													
4.04													
4.05													
4.06													
4.07													
4.08													
5.00	Employee Benefits												
6.01	Non-Patient Telephones												
6.02	Data Processing												
6.03	Purchasing/Receiving												
6.04	Patient Admitting												
6.05	Patient Business Office												
6.06													
6.07													
6.08													
6.00	Administrative and General												
7.00	Maintenance and Repairs												
8.00	Operation of Plant	594,354											
9.00	Laundry and Linen Service	170,779	107,725										
10.00	Housekeeping	300,261	189,402	0									
11.00	Dietary	692,316	436,705	0	206,111								
12.00	Cafeteria	359,409	226,711	0	107,001	0							
13.00	Maintenance of Personnel	0	0	0	0	0	0						
14.00	Nursing Administration	409,514	258,317	486	121,917	0	37,773	0					
15.00	Central Services & Supply	163,016	102,829	27,401	48,532	0	8,499	0	0				
16.00	Pharmacy	222,582	140,402	0	66,266	0	25,497	0	0	1,096			
17.00	Medical Records and Library	505,280	318,725	0	150,428	0	25,497	0	0	0	0		
18.00	Social Service	115,212	72,674	0	34,300	0	12,276	0	0	0	0	34,501	
19.00	P.F.S.W. Provider Eligibility - Total	154,548	97,487	0	46,011	0	23,608	0	0	0	0	69,214	0
19.01	P.F.S.W. Provider Portion	0	0	0	0	0	0	0	0	0	0	0	0
19.03		0	0	0	0	0	0	0	0	0	0	0	0
20.00		0	0	0	0	0	0	0	0	0	0	0	0
21.00	Nursing School	0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern & Res Service-Salary & Fringes	16,806	10,601	0	5,003	0	3,777	0	0	0	0	45,817	0
23.00	Intern & Res Service-Other Prgm Costs	0	0	0	0	0	0	0	0	0	0	0	0
23.01	Total Physician Teaching Portion	0	0	0	0	0	0	0	0	0	0	33,842	0
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults & Pediatrics (Gen Routine)	3,052,195	1,925,291	845,111	908,677	5,736,701	336,182	0	5,249,710	31,326	0	1,108,100	1,341,131
26.00	Intensive Care Unit	106,273	67,036	46,839	31,639	158,897	17,942	0	358,929	1,631	0	105,181	9,062
27.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
29.00	Surgical Intensive Care	0	0	0	0	0	0	0	0	0	0	0	0
30.00	Subprovider I	0	0	0	0	0	0	0	0	0	0	0	0
31.00	Subprovider II	0	0	0	0	0	0	0	0	0	0	0	0
32.00		0	0	0	0	0	0	0	0	0	0	0	0
33.00	Nursery	0	0	0	0	0	0	0	0	0	0	0	0
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
36.01	Subacute Care Unit II	0	0	0	0	0	0	0	0	0	0	0	0
36.02	Transitional Care Unit	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, 2006

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
	ANCILLARY COST CENTERS												
37.00	Operating Room	502,117	316,730	50,902	149,487	0	18,887	0	0	4,192	0	81,786	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	55,541	35,035	460	16,535	0	3,777	0	0	11	0	16,518	0
41.00	Radiology - Diagnostic	403,555	254,558	19,786	120,143	0	18,887	0	0	143	0	131,674	0
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	86,539	54,588	287	25,764	0	3,777	0	0	23	0	19,719	0
44.00	Laboratory	742,185	468,162	158	220,958	0	33,052	0	0	11	0	130,667	0
44.01	Pulmonary Function	16,597	10,469	0	4,941	0	0	0	0	21	0	216	0
46.00	Whole Blood & Packed Red blood Cells	50,444	31,820	0	15,018	0	944	0	0	3	0	20,969	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	104,809	66,112	0	31,203	0	16,998	0	0	0	0	61,308	0
50.00	Physical Therapy	826,320	521,234	11,927	246,006	0	56,660	0	0	4,413	0	235,294	0
51.00	Occupational Therapy	776,999	490,123	7,738	231,322	0	48,161	0	0	1,532	0	201,710	0
51.01	Recreational Therapy	159,514	100,620	0	47,489	0	7,555	0	0	0	0	25,836	0
52.00	Speech Pathology	223,654	141,078	29	66,585	0	22,664	0	0	51	0	87,462	0
53.00	Electrocardiology	38,526	24,302	353	11,470	0	3,777	0	0	42	0	15,665	0
54.00	Electroencephalography	31,443	19,834	0	9,361	0	0	0	0	0	0	436	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	861,147	0	238,210	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	54,980	4,119,880	295,885	0
59.00	Cast Room	45,348	28,605	2,474	13,501	0	1,889	0	0	6	0	4,423	0
59.01	Audiology	29,326	18,498	0	8,731	0	1,889	0	0	53	0	7,056	0
59.02	Consult & Liaison (Psych)	87,219	55,017	0	25,966	0	9,443	0	0	0	0	6,255	0
59.03	Durable Medical Equipment	0	0	0	0	0	0	0	0	0	0	3,732	0
59.04	Electromyography	282,593	178,256	14	84,131	0	3,777	0	0	0	0	10,503	0
59.07	Orthotic Devices	324,621	204,767	728	96,644	0	0	0	0	0	0	115,289	0
60.00	Clinic	794,067	500,889	37,347	236,404	8,705	67,992	0	656,991	1,324	0	226,828	43,167
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Ambulance	0	0	0	0	0	0	0	0	0	0	0	0
100.02	Child Care Center	155,515	98,097	0	46,299	0	0	0	0	0	0	0	0
100.08	Hospital Nonreimbursable - Others	585,415	369,274	216	174,286	0	0	0	0	257	0	0	0
100.09	Hospital Space Leased To Others	1,035,520	653,195	0	308,287	0	0	0	0	0	0	0	0
100.12	MSOA - Medical Foundation	221,511	139,727	0	65,946	0	0	0	0	0	0	0	0
100.14	Patient Phone/TV	0	0	0	0	0	0	0	0	0	0	0	0
100.18	Vacant/Unused Space	0	0	0	0	0	0	0	0	0	0	0	0
100.19	Visiting Nurses - Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.21	SB 855 - IGT	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
	TOTAL	14,441,921	8,734,895	1,052,254	3,982,359	5,904,302	811,182	0	6,265,630	962,262	4,119,880	3,334,094	1,393,359

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, 2006

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.01	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 23.01	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											
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00	Employee Benefits											
6.01	Non-Patient Telephones											
6.02	Data Processing											
6.03	Purchasing/Receiving											
6.04	Patient Admitting											
6.05	Patient Business Office											
6.06												
6.07												
6.08												
6.00	Administrative and General											
7.00	Maintenance and Repairs											
8.00	Operation of Plant											
9.00	Laundry and Linen Service											
10.00	Housekeeping											
11.00	Dietary											
12.00	Cafeteria											
13.00	Maintenance of Personnel											
14.00	Nursing Administration											
15.00	Central Services & Supply											
16.00	Pharmacy											
17.00	Medical Records and Library											
18.00	Social Service											
19.00	P.F.S.W. Provider Eligibility - Total											
19.01	P.F.S.W. Provider Portion	701,244										
19.03		0	0									
20.00		0	0	0								
21.00	Nursing School	0	0	0	0							
22.00	Intern & Res Service-Salary & Fringes	0	0	0	0	0						
23.00	Intern & Res Service-Other Prgm Costs	0	0	0	0	0	0					
23.01	Total Physician Teaching Portion	0	0	0	0	0	0	0				
	INPATIENT ROUTINE COST CENTERS											
25.00	Adults & Pediatrics (Gen Routine)	0	568,200	0	0	332,757	0	8,964	0	54,997,766		54,997,766
26.00	Intensive Care Unit	0	12,488	0	0	10,878	0	293	0	3,950,057		3,950,057
27.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0		0
28.00	Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	0		0
29.00	Surgical Intensive Care	0	0	0	0	0	0	0	0	0		0
30.00	Subprovider I	0	0	0	0	0	0	0	0	0		0
31.00	Subprovider II	0	0	0	0	0	0	0	0	0		0
32.00		0	0	0	0	0	0	0	0	0		0
33.00	Nursery	0	0	0	0	0	0	0	0	0		0
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0		0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0		0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0		0
36.01	Subacute Care Unit II	0	0	0	0	0	0	0	0	0		0
36.02	Transitional Care Unit	0	0	0	0	0	0	0	0	0		0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITA

Fiscal Period Ended:
JUNE 30, 2006

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.01	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 23.01	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
	ANCILLARY COST CENTERS											
37.00	Operating Room	0	0	0	0	13,854	0	373	0	3,589,758		3,589,758
38.00	Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0		0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	818,594		818,594
41.00	Radiology - Diagnostic	0	0	0	0	58,343	0	1,572	0	4,380,771		4,380,771
41.01		0	0	0	0	0	0	0	0	0		0
41.02		0	0	0	0	0	0	0	0	0		0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00	Radioisotope	0	0	0	0	0	0	0	0	710,887		710,887
44.00	Laboratory	0	0	0	0	0	0	0	0	5,475,709		5,475,709
44.01	Pulmonary Function	0	0	0	0	0	0	0	0	41,433		41,433
46.00	Whole Blood & Packed Red blood Cells	0	0	0	0	0	0	0	0	600,006		600,006
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	2,062,532		2,062,532
50.00	Physical Therapy	0	0	0	0	0	0	0	0	8,731,310		8,731,310
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	7,686,864		7,686,864
51.01	Recreational Therapy	0	0	0	0	0	0	0	0	1,113,487		1,113,487
52.00	Speech Pathology	0	0	0	0	0	0	0	0	3,092,660		3,092,660
53.00	Electrocardiology	0	0	0	0	8,907	0	240	0	580,643		580,643
54.00	Electroencephalography	0	0	0	0	0	0	0	0	76,271		76,271
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	6,050,311		6,050,311
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	10,620,403		10,620,403
59.00	Cast Room	0	0	0	0	0	0	0	0	231,609		231,609
59.01	Audiology	0	0	0	0	0	0	0	0	272,245		272,245
59.02	Consult & Liaison (Psych)	0	0	0	0	0	0	0	0	670,930		670,930
59.03	Durable Medical Equipment	0	0	0	0	0	0	0	0	81,287		81,287
59.04	Electromyography	0	0	0	0	0	0	0	0	1,008,243		1,008,243
59.07	Orthotic Devices	0	0	0	0	0	0	0	0	3,201,653		3,201,653
60.00	Clinic	0	120,556	0	0	831,453	0	22,399	0	10,376,357		10,376,357
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00	Emergency	0	0	0	0	0	0	0	0	0		0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00		0	0	0	0	0	0	0	0	0		0
82.00		0	0	0	0	0	0	0	0	0		0
83.00		0	0	0	0	0	0	0	0	0		0
84.00		0	0	0	0	0	0	0	0	0		0
85.00		0	0	0	0	0	0	0	0	0		0
86.00		0	0	0	0	0	0	0	0	0		0
	NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0		0
97.00	Research	0	0	0	0	0	0	0	0	0		0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
100.00	Ambulance	0	0	0	0	0	0	0	0	80,622		80,622
100.02	Child Care Center	0	0	0	0	0	0	0	0	330,307		330,307
100.08	Hospital Nonreimbursable - Others	0	0	0	0	0	0	0	0	1,246,201		1,246,201
100.09	Hospital Space Leased To Others	0	0	0	0	0	0	0	0	2,199,403		2,199,403
100.12	MSOA - Medical Foundation	0	0	0	0	0	0	0	0	470,480		470,480
100.14	Patient Phone/TV	0	0	0	0	0	0	0	0	31,266		31,266
100.18	Vacant/Unused Space	1,700,276	0	0	0	0	0	0	0	1,700,276		1,700,276
100.19	Visiting Nurses - Home Health	0	0	0	0	0	0	0	0	580,261		580,261
100.21	SB 855 - IGT	0	0	0	0	0	0	0	0	340,762		340,762
100.22	Indigent Cost	0	0	0	0	0	0	0	0	522,624		522,624
	TOTAL	2,401,520	701,244	0	0	1,256,192	0	33,842	0	137,923,985	0	137,923,985

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, 2006

		OLD BLDG & FIXTURES (SQ FT)	OLD MOVBLE EQUIP (SQ FT)	NEW BLDG & FIXTURES (SQ FT)	NEW MOVBLE EQUIP (SQ FT)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT
		1.00	2.00	3.00	4.00	4.01	4.02	4.03	4.04	4.05	4.06	4.07	4.08
		(Adj)	(Adj 20)	(Adj)	(Adj 20)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(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												
4.01													
4.02													
4.03													
4.04													
4.05													
4.06													
4.07													
4.08													
5.00	Employee Benefits	6,346	6,346	6,346	6,346								
6.01	Non-Patient Telephones												
6.02	Data Processing												
6.03	Purchasing/Receiving												
6.04	Patient Admitting												
6.05	Patient Business Office												
6.06													
6.07													
6.08													
6.00	Administrative and General	142,777	142,777	142,777	142,777								
7.00	Maintenance and Repairs	333,137	333,137	333,137	333,137								
8.00	Operation of Plant	22,740	22,740	22,740	22,740								
9.00	Laundry and Linen Service	6,534	6,534	6,534	6,534								
10.00	Housekeeping	11,488	11,488	11,488	11,488								
11.00	Dietary	26,488	26,488	26,488	26,488								
12.00	Cafeteria	13,751	13,751	13,751	13,751								
13.00	Maintenance of Personnel												
14.00	Nursing Administration	15,668	15,668	15,668	15,668								
15.00	Central Services & Supply	6,237	6,237	6,237	6,237								
16.00	Pharmacy	8,516	8,516	8,516	8,516								
17.00	Medical Records and Library	19,332	19,332	19,332	19,332								
18.00	Social Service	4,408	4,408	4,408	4,408								
19.00	P.F.S.W. Provider Eligibility - Total	5,913	5,913	5,913	5,913								
19.01	P.F.S.W. Provider Portion												
19.03													
20.00													
21.00	Nursing School												
22.00	Intern & Res Service-Salary & Fringes	643	643	643	643								
23.00	Intern & Res Service-Other Prgm Costs												
23.01	Total Physician Teaching Portion												
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults & Pediatrics (Gen Routine)	116,777	116,777	116,777	116,777								
26.00	Intensive Care Unit	4,066	4,066	4,066	4,066								
27.00	Coronary Care Unit												
28.00	Neonatal Intensive Care Unit												
29.00	Surgical Intensive Care												
30.00	Subprovider I												
31.00	Subprovider II												
32.00													
33.00	Nursery												
34.00	Medicare Certified Nursing Facility												
35.00	Distinct Part Nursing Facility												
36.00	Adult Subacute Care Unit												
36.01	Subacute Care Unit II												
36.02	Transitional Care Unit												

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, 2006

		OLD BLDG & FIXTURES (SQ FT)	OLD MOVBLE EQUIP (SQ FT)	NEW BLDG & FIXTURES (SQ FT)	NEW MOVBLE EQUIP (SQ FT)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT
		1.00	2.00	3.00	4.00	4.01	4.02	4.03	4.04	4.05	4.06	4.07	4.08
		(Adj)	(Adj 20)	(Adj)	(Adj 20)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	ANCILLARY COST CENTERS												
37.00	Operating Room	19,211	19,211	19,211	19,211								
38.00	Recovery Room												
39.00	Delivery Room and Labor Room												
40.00	Anesthesiology	2,125	2,125	2,125	2,125								
41.00	Radiology - Diagnostic	15,440	15,440	15,440	15,440								
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope	3,311	3,311	3,311	3,311								
44.00	Laboratory	28,396	28,396	28,396	28,396								
44.01	Pulmonary Function	635	635	635	635								
46.00	Whole Blood & Packed Red blood Cells	1,930	1,930	1,930	1,930								
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	4,010	4,010	4,010	4,010								
50.00	Physical Therapy	31,615	31,615	31,615	31,615								
51.00	Occupational Therapy	29,728	29,728	29,728	29,728								
51.01	Recreational Therapy	6,103	6,103	6,103	6,103								
52.00	Speech Pathology	8,557	8,557	8,557	8,557								
53.00	Electrocardiology	1,474	1,474	1,474	1,474								
54.00	Electroencephalography	1,203	1,203	1,203	1,203								
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
59.00	Cast Room	1,735	1,735	1,735	1,735								
59.01	Audiology	1,122	1,122	1,122	1,122								
59.02	Consult & Liaison (Psych)	3,337	3,337	3,337	3,337								
59.03	Durable Medical Equipment												
59.04	Electromyography	10,812	10,812	10,812	10,812								
59.07	Orthotic Devices	12,420	12,420	12,420	12,420								
60.00	Clinic	30,381	30,381	30,381	30,381								
60.01	Other Clinic Services												
61.00	Emergency												
62.00	Observation Beds												
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen												
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Ambulance												
100.02	Child Care Center	5,950	0	5,950	0								
100.08	Hospital Nonreimbursable - Others	22,398	0	22,398	0								
100.09	Hospital Space Leased To Others	39,619	777	39,619	777								
100.12	MSOA - Medical Foundation	8,475	0	8,475	0								
100.14	Patient Phone/TV												
100.18	Vacant/Unused Space												
100.19	Visiting Nurses - Home Health	100,626	0	100,626	0								
100.21	SB 855 - IGT												
100.22	Indigent Cost												
	TOTAL	1,135,434	959,143	1,135,434	959,143	0	0	0	0	0	0	0	0
	COST TO BE ALLOCATED	0	0	4,445,155	0	0	0	0	0	0	0	0	0
	UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	3.914939	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, 2006

		EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
		5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08		7.00
		(Adj 16)	(Adj)	(Adj)	(Adj)	(Adj)	(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											
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00	Employee Benefits											
6.01	Non-Patient Telephones											
6.02	Data Processing											
6.03	Purchasing/Receiving											
6.04	Patient Admitting											
6.05	Patient Business Office											
6.06												
6.07												
6.08												
6.00	Administrative and General	11,515,983										
7.00	Maintenance and Repairs	3,533,547									11,067,282	
8.00	Operation of Plant	993,088									6,238,343	22,740
9.00	Laundry and Linen Service	118,961									592,948	6,534
10.00	Housekeeping	1,695,131									2,676,559	11,488
11.00	Dietary										3,501,494	26,488
12.00	Cafeteria										90,473	13,751
13.00	Maintenance of Personnel										0	
14.00	Nursing Administration	2,794,388									4,167,016	15,668
15.00	Central Services & Supply	278,221									468,983	6,237
16.00	Pharmacy	1,755,895									2,807,862	8,516
17.00	Medical Records and Library	908,906									1,788,741	19,332
18.00	Social Service	771,176									861,659	4,408
19.00	P.F.S.W. Provider Eligibility - Total	1,085,949									1,540,823	5,913
19.01	P.F.S.W. Provider Portion										0	
19.03											0	
20.00											0	
21.00	Nursing School										0	
22.00	Intern & Res Service-Salary & Fringes	438,172									899,815	643
23.00	Intern & Res Service-Other Prgm Costs										0	
23.01	Total Physician Teaching Portion	0									0	
	INPATIENT ROUTINE COST CENTERS											
25.00	Adults & Pediatrics (Gen Routine)	19,021,659									25,713,005	116,777
26.00	Intensive Care Unit	1,624,288									2,316,593	4,066
27.00	Coronary Care Unit										0	
28.00	Neonatal Intensive Care Unit										0	
29.00	Surgical Intensive Care										0	
30.00	Subprovider I										0	
31.00	Subprovider II										0	
32.00											0	
33.00	Nursery										0	
34.00	Medicare Certified Nursing Facility										0	
35.00	Distinct Part Nursing Facility										0	
36.00	Adult Subacute Care Unit										0	
36.01	Subacute Care Unit II										0	
36.02	Transitional Care Unit										0	

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CEN

Fiscal Period Ended:
JUNE 30, 2006

		EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
		5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08		7.00
		(Adj 16)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
	ANCILLARY COST CENTERS											
37.00	Operating Room	1,295,214									1,878,605	19,211
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room										0	
40.00	Anesthesiology	674,468									529,317	2,125
41.00	Radiology - Diagnostic	1,083,889									2,584,152	15,440
41.01											0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope	187,240									398,637	3,311
44.00	Laboratory	2,043,413									2,973,758	28,396
44.01	Pulmonary Function	2,920									7,042	635
46.00	Whole Blood & Packed Red blood Cells	70,404									368,457	1,930
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	972,716									1,365,678	4,010
50.00	Physical Therapy	3,580,590									5,233,619	31,615
51.00	Occupational Therapy	3,176,489									4,543,787	29,728
51.01	Recreational Therapy	409,452									591,970	6,103
52.00	Speech Pathology	1,381,996									1,955,014	8,557
53.00	Electrocardiology	279,749									365,817	1,474
54.00	Electroencephalography										11,647	1,203
55.00	Medical Supplies Charged to Patients										3,794,066	
56.00	Drugs Charged to Patients										4,712,670	
59.00	Cast Room	69,302									103,734	1,735
59.01	Audiology	108,815									158,395	1,122
59.02	Consult & Liaison (Psych)	681,318									373,225	3,337
59.03	Durable Medical Equipment										59,433	
59.04	Electromyography	232,083									344,057	10,812
59.07	Orthotic Devices										1,884,870	12,420
60.00	Clinic	4,424,533									5,232,685	30,381
60.01	Other Clinic Services										0	
61.00	Emergency										0	
62.00	Observation Beds										0	
71.00											0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
	NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen										0	
97.00	Research										0	
98.00	Physicians' Private Office										0	
99.00	Nonpaid Workers										0	
100.00	Ambulance										61,783	
100.02	Child Care Center										23,294	5,950
100.08	Hospital Nonreimbursable - Others										89,472	22,398
100.09	Hospital Space Leased To Others										155,106	39,619
100.12	MSOA - Medical Foundation										33,179	8,475
100.14	Patient Phone/TV	9,198									23,960	
100.18	Vacant/Unused Space										0	
100.19	Visiting Nurses - Home Health										444,672	
100.21	SB 855 - IGT										261,136	
100.22	Indigent Cost										0	
	TOTAL	67,219,153	0	0	0	0	0	0	0	0	105,294,834	552,548
	COST TO BE ALLOCATED	25,704,733	0	0	0	0	0	0	0	0	32,106,527	14,441,921
	UNIT COST MULTIPLIER - SCH 8	0.382402	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.304920	26.136952

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, 2006

		OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (FTES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	P.F.S.W PROV ELIG (% SPENT)
		8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj 18)	(Adj 17)	(Adj 19)	(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												
4.01													
4.02													
4.03													
4.04													
4.05													
4.06													
4.07													
4.08													
5.00	Employee Benefits												
6.01	Non-Patient Telephones												
6.02	Data Processing												
6.03	Purchasing/Receiving												
6.04	Patient Admitting												
6.05	Patient Business Office												
6.06													
6.07													
6.08													
6.00	Administrative and General												
7.00	Maintenance and Repairs												
8.00	Operation of Plant												
9.00	Laundry and Linen Service	6,534											
10.00	Housekeeping	11,488											
11.00	Dietary	26,488		26,488									
12.00	Cafetena	13,751		13,751									
13.00	Maintenance of Personnel												
14.00	Nursing Administration	15,668	302	15,668		40							
15.00	Central Services & Supply	6,237	17,023	6,237		9							
16.00	Pharmacy	8,516		8,516		27			1,752				
17.00	Medical Records and Library	19,332		19,332		27			0				
18.00	Social Service	4,408		4,408		13					549,503		
19.00	P.F.S.W. Provider Eligibility - Total	5,913		5,913		25					1,102,405		
19.01	P.F.S.W. Provider Portion												2,920
19.03													
20.00													
21.00	Nursing School												
22.00	Intern & Res Service-Salary & Fringes	643		643		4					729,740		
23.00	Intern & Res Service-Other Prgm Costs												
23.01	Total Physician Teaching Portion										539,011		
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults & Pediatrics (Gen Routine)	116,777	525,030	116,777	217,486	356		484,019	50,077	0	17,649,123	8,140	
26.00	Intensive Care Unit	4,066	29,099	4,066	6,024	19		33,093	2,607	0	1,675,263	55	
27.00	Coronary Care Unit												
28.00	Neonatal Intensive Care Unit												
29.00	Surgical Intensive Care												
30.00	Subprovider I												
31.00	Subprovider II												
32.00													
33.00	Nursery												
34.00	Medicare Certified Nursing Facility												
35.00	Distinct Part Nursing Facility												
36.00	Adult Subacute Care Unit												
36.01	Subacute Care Unit II												
36.02	Transitional Care Unit												

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, 2006

		OPER PLANT (SQ FT) 8.00 (Adj) (Adj)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj) (Adj)	HOUSE-KEEPING (SQ FT) 10.00 (Adj) (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj) (Adj)	CAFETERIA (FTES) 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj 18) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj 17) (Adj)	MED REC (TIME SPENT) 17.00 (Adj 19) (Adj)	SOC SERV (TIME SPENT) 18.00 (Adj) (Adj)	P.F.S.W PROV ELIG (% SPENT) 19.00 (Adj) (Adj)
	ANCILLARY COST CENTERS												
37.00	Operating Room	19,211	31,623	19,211		20			6,701	0	1,302,641		
38.00	Recovery Room												
39.00	Delivery Room and Labor Room												
40.00	Anesthesiology	2,125	286	2,125		4			17	0	263,084		
41.00	Radiology - Diagnostic	15,440	12,292	15,440		20			228	0	2,097,218		
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope	3,311	178	3,311		4			36	0	314,074		
44.00	Laboratory	28,396	98	28,396		35			18		2,081,184		
44.01	Pulmonary Function	635		635					34		3,439		
46.00	Whole Blood & Packed Red blood Cells	1,930		1,930		1			5		333,979		
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	4,010		4,010		18			0	0	976,473		
50.00	Physical Therapy	31,615	7,410	31,615		60			7,055	0	3,747,624		
51.00	Occupational Therapy	29,728	4,807	29,728		51			2,449		3,212,708		
51.01	Recreational Therapy	6,103		6,103		8			0		411,502		
52.00	Speech Pathology	8,557	18	8,557		24			82		1,393,036		
53.00	Electrocardiology	1,474	219	1,474		4			67		249,495		
54.00	Electroencephalography	1,203		1,203							6,937		
55.00	Medical Supplies Charged to Patients								1,376,620		3,794,066		
56.00	Drugs Charged to Patients								87,891	4,712,670	4,712,670		
59.00	Cast Room	1,735	1,537	1,735		2			10		70,440		
59.01	Audiology	1,122		1,122		2			84		112,391		
59.02	Consult & Liaison (Psych)	3,337		3,337		10					99,624		
59.03	Durable Medical Equipment										59,434		
59.04	Electromyography	10,812	9	10,812		4			0		167,285		
59.07	Orthotic Devices	12,420	452	12,420							1,836,246		
60.00	Clinic	30,381	23,202	30,381	330	72		60,574	2,117	0	3,612,780	262	
60.01	Other Clinic Services												
61.00	Emergency												
62.00	Observation Beds												
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen												
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Ambulance												
100.02	Child Care Center	5,950		5,950									
100.08	Hospital Nonreimbursable - Others	22,398	134	22,398					411				
100.09	Hospital Space Leased To Others	39,619		39,619									
100.12	MSOA - Medical Foundation	8,475		8,475									
100.14	Patient Phone/TV												
100.18	Vacant/Unused Space												7,080
100.19	Visiting Nurses - Home Health									0			
100.21	SB 855 - IGT												
100.22	Indigent Cost												
	TOTAL	529,808	653,719	511,786	223,840	859	0	577,686	1,538,261	4,712,670	53,103,375	8,457	10,000
	COST TO BE ALLOCATED	8,734,895	1,052,254	3,982,359	5,904,302	811,182	0	6,265,630	962,262	4,119,880	3,334,094	1,393,359	2,401,520
	UNIT COST MULTIPLIER - SCH 8	16.486907	1.609643	7.781298	26.377332	944.332696	0.000000	10.846083	0.625552	0.874213	0.062785	164.758114	240.151963

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, 2006

		P.F.S.W PROV PORTION (% SPENT)	STAT	NONPHY ANESTH (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R OTHER PRGM COSTS (ASG TIME)	TOTAL PHY TEACHING (ASG TIME)	STAT
		19.01	19.03	20.00	22.00	23.00	23.01	24.00
		(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							
4.01								
4.02								
4.03								
4.04								
4.05								
4.06								
4.07								
4.08								
5.00	Employee Benefits							
6.01	Non-Patient Telephones							
6.02	Data Processing							
6.03	Purchasing/Receiving							
6.04	Patient Admitting							
6.05	Patient Business Office							
6.06								
6.07								
6.08								
6.00	Administrative and General							
7.00	Maintenance and Repairs							
8.00	Operation of Plant							
9.00	Laundry and Linen Service							
10.00	Housekeeping							
11.00	Dietary							
12.00	Cafeteria							
13.00	Maintenance of Personnel							
14.00	Nursing Administration							
15.00	Central Services & Supply							
16.00	Pharmacy							
17.00	Medical Records and Library							
18.00	Social Service							
19.00	P.F.S.W. Provider Eligibility - Total							
19.01	P.F.S.W. Provider Portion							
19.03								
20.00								
21.00	Nursing School							
22.00	Intern & Res Service-Salary & Fringes							
23.00	Intern & Res Service-Other Prgm Costs							
23.01	Total Physician Teaching Portion							
	INPATIENT ROUTINE COST CENTERS							
25.00	Adults & Pediatrics (Gen Routine)	2,366			71,094	71,094	71,094	
26.00	Intensive Care Unit	52			2,324	2,324	2,324	
27.00	Coronary Care Unit							
28.00	Neonatal Intensive Care Unit							
29.00	Surgical Intensive Care							
30.00	Subprovider I							
31.00	Subprovider II							
32.00								
33.00	Nursery							
34.00	Medicare Certified Nursing Facility							
35.00	Distinct Part Nursing Facility							
36.00	Adult Subacute Care Unit							
36.01	Subacute Care Unit II							
36.02	Transitional Care Unit							

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, 2006

		P.F.S.W PROV PORTION (% SPENT)	STAT	NONPHY ANESTH (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R OTHER PRGM COSTS (ASG TIME)	TOTAL PHY TEACHING (ASG TIME)	STAT
		19.01	19.03	20.00	22.00	23.00	23.01	24.00
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	ANCILLARY COST CENTERS							
37.00	Operating Room				2,960	2,960	2,960	
38.00	Recovery Room							
39.00	Delivery Room and Labor Room							
40.00	Anesthesiology							
41.00	Radiology - Diagnostic				12,465	12,465	12,465	
41.01								
41.02								
42.00	Radiology - Therapeutic							
43.00	Radioisotope							
44.00	Laboratory							
44.01	Pulmonary Function							
46.00	Whole Blood & Packed Red blood Cells							
48.00	Intravenous Therapy							
49.00	Respiratory Therapy							
50.00	Physical Therapy							
51.00	Occupational Therapy							
51.01	Recreational Therapy							
52.00	Speech Pathology							
53.00	Electrocardiology				1,903	1,903	1,903	
54.00	Electroencephalography							
55.00	Medical Supplies Charged to Patients							
56.00	Drugs Charged to Patients							
59.00	Cast Room							
59.01	Audiology							
59.02	Consult & Liaison (Psych)							
59.03	Durable Medical Equipment							
59.04	Electromyography							
59.07	Orthotic Devices							
60.00	Clinic	502			177,641	177,641	177,641	
60.01	Other Clinic Services							
61.00	Emergency							
62.00	Observation Beds							
71.00								
82.00								
83.00								
84.00								
85.00								
86.00								
	NONREIMBURSABLE COST CENTERS							
96.00	Gift, Flower, Coffee Shop & Canteen							
97.00	Research							
98.00	Physicians' Private Office							
99.00	Nonpaid Workers							
100.00	Ambulance							
100.02	Child Care Center							
100.08	Hospital Nonreimbursable - Others							
100.09	Hospital Space Leased To Others							
100.12	MSOA - Medical Foundation							
100.14	Patient Phone/TV							
100.18	Vacant/Unused Space							
100.19	Visiting Nurses - Home Health							
100.21	SB 855 - IGT							
100.22	Indigent Cost							
	TOTAL	2,920	0	0	268,387	268,387	268,387	0
	COST TO BE ALLOCATED	701,244	0	0	1,256,192	0	33,842	0
	UNIT COST MULTIPLIER - SCH 8	240.151963	0.000000	0.000000	4.680523	0.000000	0.126093	0.000000

STATE OF CALIFORNIA

SCHEDULE 10

TRIAL BALANCE OF EXPENSES

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2006

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	$ 244,314	$ (244,314)	$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	5,337,807	(892,652)	4,445,155
4.00	New Cap Rel Costs-Movable Equipment	2,058,952	(2,058,952)	0
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	35,767,472	(10,087,583)	25,679,889
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	24,166,387	2,977,443	27,143,830
7.00	Maintenance and Repairs	8,411,836	0	8,411,836
8.00	Operation of Plant	5,795,983	(26,424)	5,769,559
9.00	Laundry and Linen Service	521,877	0	521,877
10.00	Housekeeping	1,983,363	0	1,983,363
11.00	Dietary	3,397,795	0	3,397,795
12.00	Cafeteria	36,639	0	36,639
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	3,037,097	0	3,037,097
15.00	Central Services & Supply	338,173	0	338,173
16.00	Pharmacy	2,140,687	(37,622)	2,103,065
17.00	Medical Records and Library	1,365,490	0	1,365,490
18.00	Social Service	549,503	0	549,503
19.00	P.F.S.W. Provider Eligibility - Total	1,102,405	0	1,102,405
19.01	P.F.S.W. Provider Portion		0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes	644,271	85,469	729,740
23.00	Intern & Res Service-Other Prgm Costs		0	0
23.01	Total Physician Teaching Portion	640,283	(640,283)	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	15,475,467	2,506,444	17,981,911
26.00	Intensive Care Unit	1,535,219	144,325	1,679,544
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

STATE OF CALIFORNIA

SCHEDULE 10

TRIAL BALANCE OF EXPENSES

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION CENTER

Fiscal Period Ended:
JUNE 30, 2006

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	$ 1,275,341	$ 32,762	$ 1,308,103
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology	29,354	233,726	263,080
41.00	Radiology - Diagnostic	1,922,013	187,211	2,109,224
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	300,649	13,425	314,074
44.00	Laboratory	1,990,456	90,728	2,081,184
44.01	Pulmonary Function	1,847	1,592	3,439
46.00	Whole Blood & Packed Red blood Cells	333,979	0	333,979
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	975,898	2,113	978,011
50.00	Physical Therapy	3,747,409	(6,785)	3,740,624
51.00	Occupational Therapy	3,217,856	(5,148)	3,212,708
51.01	Recreational Therapy	411,502	0	411,502
52.00	Speech Pathology	1,393,036	0	1,393,036
53.00	Electrocardiology	192,848	60,222	253,070
54.00	Electroencephalography	6,937	0	6,937
55.00	Medical Supplies Charged to Patients	3,794,066	0	3,794,066
56.00	Drugs Charged to Patients	4,702,610	10,060	4,712,670
59.00	Cast Room	70,440	0	70,440
59.01	Audiology	112,391	0	112,391
59.02	Consult & Liaison (Psych)	99,624	0	99,624
59.03	Durable Medical Equipment	453,379	(393,946)	59,433
59.04	Electromyography	222,582	(9,602)	212,980
59.07	Orthotic Devices	1,836,246	0	1,836,246
60.00	Clinic	2,594,604	827,191	3,421,795
60.01	Other Clinic Services		0	0
61.00	Emergency		0	0
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	$ 144,236,087	$ (7,230,600)	$ 137,005,487
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Ambulance	61,783	0	61,783
100.02	Child Care Center		0	0
100.08	Hospital Nonreimbursable - Others	1,785	0	1,785
100.09	Hospital Space Leased To Others		0	0
100.12	MSOA - Medical Foundation		0	0
100.14	Patient Phone/TV	20,443	0	20,443
100.18	Vacant/Unused Space		0	0
100.19	Visiting Nurses - Home Health	50,727	0	50,727
100.21	SB 855 - IGT	261,136	0	261,136
100.22	Indigent Cost		522,624	522,624
100.99	SUBTOTAL	$ 395,874	$ 522,624	$ 918,498
101	TOTAL	$ 144,631,961	$ (6,707,976)	$ 137,923,985

(To Schedule 8)

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A
Page 1
Fiscal Period Ended:
JUNE 30, 2006

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 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12
	GENERAL SERVICE COST CENTER													
1.00	Old Cap Rel Costs-Bldg & Fixtures	($244,314)						(254,053)	9,739					
2.00	Old Cap Rel Costs-Movable Equipment	0												
3.00	New Cap Rel Costs-Bldg & Fixtures	(892,652)						(892,738)	86					
4.00	New Cap Rel Costs-Movable Equipment	(2,058,952)			(91,056)			(2,109,412)	112,079					
4.01		0												
4.02		0												
4.03		0												
4.04		0												
4.05		0												
4.06		0												
4.07		0												
4.08		0												
5.00	Employee Benefits	(10,087,583)				2	(2,967,693)	133,198		(7,214,531)		(169)		
6.01	Non-Patient Telephones	0												
6.02	Data Processing	0												
6.03	Purchasing/Receiving	0												
6.04	Patient Admitting	0												
6.05	Patient Business Office	0												
6.06		0												
6.07		0												
6.08		0												
6.00	Administrative and General	2,977,443	i	12,509		(33,274)	97,532	3,149,427	(280,893)		93,785	(23,599)	(38,045)	
7.00	Maintenance and Repairs	0												
8.00	Operation of Plant	(26,424)						(26,424)						
9.00	Laundry and Linen Service	0												
10.00	Housekeeping	0												
11.00	Dietary	0												
12.00	Cafeteria	0												
13.00	Maintenance of Personnel	0												
14.00	Nursing Administration	0												
15.00	Central Services & Supply	0												
16.00	Pharmacy	(37,622)			(37,622)									
17.00	Medical Records and Library	0												
18.00	Social Service	0												
19.00	P.F.S.W. Provider Eligibility - Total	0												
19.01	P.F.S.W. Provider Portion	0												
19.03		0												
20.00		0												
21.00	Nursing School	0												
22.00	Intern & Res Service-Salary & Fringes	85,469										85,469		
23.00	Intern & Res Service-Other Prgm Costs	0												
23.01	Total Physician Teaching Portion	(640,283)		(640,283)										
	INPATIENT ROUTINE COST CENTERS													
25.00	Adults & Pediatrics (Gen Routine)	2,506,444	(675)	278,903		18,125	1,661,731					548,360		
26.00	Intensive Care Unit	144,325		3,591		941	98,232					41,561		
27.00	Coronary Care Unit	0												
28.00	Neonatal Intensive Care Unit	0												
29.00	Surgical Intensive Care	0												
30.00	Subprovider I	0												
31.00	Subprovider II	0												
32.00		0												
33.00	Nursery	0												
34.00	Medicare Certified Nursing Facility	0												
35.00	Distinct Part Nursing Facility	0												
36.00	Adult Subacute Care Unit	0												
36.01	Subacute Care Unit II	0												
36.02	Transitional Care Unit	0												

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A
Page 1
Fiscal Period Ended:
JUNE 30, 2006

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 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12
	ANCILLARY COST CENTERS													
37.00	Operating Room	32,762		4,573		343	20,435					17,411	(10,000)	
38.00	Recovery Room	0												
39.00	Delivery Room and Labor Room	0												
40.00	Anesthesiology	233,726				2,243	236,830					16,303	(21,650)	
41.00	Radiology - Diagnostic	187,211	(30)	50,469		1,995	85,318					78,896		
41.01		0												
41.02		0												
42.00	Radiology - Therapeutic	0												
43.00	Radioisotope	13,425				125	13,173					127		
44.00	Laboratory	90,728				836	84,529					5,363		
44.01	Pulmonary Function	1,592				12	1,278					302		
46.00	Whole Blood & Packed Red blood Cells	0												
48.00	Intravenous Therapy	0												
49.00	Respiratory Therapy	2,113		1,644		4	465							
50.00	Physical Therapy	(6,785)											(6,785)	
51.00	Occupational Therapy	(5,148)											(5,148)	
51.01	Recreational Therapy	0												
52.00	Speech Pathology	0												
53.00	Electrocardiology	60,222		2,940		374	39,544					17,364		
54.00	Electroencephalography	0												
55.00	Medical Supplies Charged to Patients	0												
56.00	Drugs Charged to Patients	10,060												10,060
59.00	Cast Room	0												
59.01	Audiology	0												
59.02	Consult & Liaison (Psych)	0												
59.03	Durable Medical Equipment	(393,946)			(393,946)									
59.04	Electromyography	(9,602)	160			121						15,577	(25,460)	
59.07	Orthotic Devices	0												
60.00	Clinic	827,191	544	285,654		8,153	628,626					420,732	(72,264)	
60.01	Other Clinic Services	0												
61.00	Emergency	0												
62.00	Observation Beds	0												
71.00		0												
82.00		0												
83.00		0												
84.00		0												
85.00		0												
86.00		0												
	NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	0												
97.00	Research	0												
98.00	Physicians' Private Office	0												
99.00	Nonpaid Workers	0												
100.00	Ambulance	0												
100.02	Child Care Center	0												
100.08	Hospital Nonreimbursable - Others	0												
100.09	Hospital Space Leased To Others	0												
100.12	MSOA - Medical Foundation	0												
100.14	Patient Phone/TV	0												
100.18	Vacant/Unused Space	0												
100.19	Visiting Nurses - Home Health	0												
100.21	SB 855 - IGT	0												
100.22	Indigent Cost	522,624			522,624									
101.00	TOTAL	($6,707,976) (To Sch 10)	0	0	0	0	0	(2)	(158,989)	(7,214,531)	93,785	1,223,697	(179,352)	10,060

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A
Page 2
Fiscal Period Ended:
JUNE 30, 2006

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION (

		AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	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	29,437												
4.01														
4.02														
4.03														
4.04														
4.05														
4.06														
4.07														
4.08														
5.00	Employee Benefits		(194,361)	155,971										
6.01	Non-Patient Telephones													
6.02	Data Processing													
6.03	Purchasing/Receiving													
6.04	Patient Admitting													
6.05	Patient Business Office													
6.06														
6.07														
6.08														
6.00	Administrative and General													
7.00	Maintenance and Repairs													
8.00	Operation of Plant													
9.00	Laundry and Linen Service													
10.00	Housekeeping													
11.00	Dietary													
12.00	Cafeteria													
13.00	Maintenance of Personnel													
14.00	Nursing Administration													
15.00	Central Services & Supply													
16.00	Pharmacy													
17.00	Medical Records and Library													
18.00	Social Service													
19.00	P.F.S.W. Provider Eligibility - Total													
19.01	P.F.S.W. Provider Portion													
19.03														
20.00														
21.00	Nursing School													
22.00	Intern & Res Service-Salary & Fringes													
23.00	Intern & Res Service-Other Prgm Costs													
23.01	Total Physician Teaching Portion													
	INPATIENT ROUTINE COST CENTERS													
25.00	Adults & Pediatrics (Gen Routine)													
26.00	Intensive Care Unit													
27.00	Coronary Care Unit													
28.00	Neonatal Intensive Care Unit													
29.00	Surgical Intensive Care													
30.00	Subprovider I													
31.00	Subprovider II													
32.00														
33.00	Nursery													
34.00	Medicare Certified Nursing Facility													
35.00	Distinct Part Nursing Facility													
36.00	Adult Subacute Care Unit													
36.01	Subacute Care Unit II													
36.02	Transitional Care Unit													

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A
Page 2
Fiscal Period Ended:
JUNE 30, 2006

Provider Name:
RANCHO LOS AMIGOS NATIONAL REHABILITATION (

		AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	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													
38.00	Recovery Room													
39.00	Delivery Room and Labor Room													
40.00	Anesthesiology													
41.00	Radiology - Diagnostic	(29,437)												
41.01														
41.02														
42.00	Radiology - Therapeutic													
43.00	Radioisotope													
44.00	Laboratory													
44.01	Pulmonary Function													
46.00	Whole Blood & Packed Red blood Cells													
48.00	Intravenous Therapy													
49.00	Respiratory Therapy													
50.00	Physical Therapy													
51.00	Occupational Therapy													
51.01	Recreational 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	Cast Room													
59.01	Audiology													
59.02	Consult & Liaison (Psych)													
59.03	Durable Medical Equipment													
59.04	Electromyography													
59.07	Orthotic Devices													
60.00	Clinic		(444,254)											
60.01	Other Clinic Services													
61.00	Emergency													
62.00	Observation Beds													
71.00														
82.00														
83.00														
84.00														
85.00														
86.00														
	NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen													
97.00	Research													
98.00	Physicians' Private Office													
99.00	Nonpaid Workers													
100.00	Ambulance													
100.02	Child Care Center													
100.08	Hospital Nonreimbursable - Others													
100.09	Hospital Space Leased To Others													
100.12	MSOA - Medical Foundation													
100.14	Patient Phone/TV													
100.18	Vacant/Unused Space													
100.19	Visiting Nurses - Home Health													
100.21	SB 855 - IGT													
100.22	Indigent Cost													
101.00	TOTAL	0	(638,615)	155,971	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, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Cost Report: Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							RECLASSIFICATIONS OF REPORTED COSTS					
1	10A	A			25.00	7	Adults and Pediatrics		$15,475,467	($675)	$15,474,792	*
	10A	A			41.00	7	Radiology - Diagnostic		1,922,013	(30)	1,921,983	*
	10A	A			6.00	7	Administrative and General		24,166,387	1	24,166,388	*
	10A	A			59.04	7	Electromyography		222,582	160	222,742	*
	10A	A			60.00	7	Clinic		2,594,604	544	2,595,148	*
							To adjust provider's reclassification of physician salary costs to agree with the provider's general ledger 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
2	10A	A			23.01	7	Total Physicians Teaching Portion		$640,283	($640,283)	$0	
	10A	A			6.00	7	Administrative and General	*	24,166,388	12,509	24,178,897	*
	10A	A			25.00	7	Adults and Pediatrics	*	15,474,792	278,903	15,753,695	*
	10A	A			26.00	7	Intensive Care Unit		1,535,219	3,591	1,538,810	*
	10A	A			37.00	7	Operating Room		1,275,341	4,573	1,279,914	*
	10A	A			41.00	7	Radiology - Diagnostic	*	1,921,983	50,469	1,972,452	*
	10A	A			49.00	7	Respiratory Therapy		975,898	1,644	977,542	*
	10A	A			53.00	7	Electrocardiology		192,848	2,940	195,788	*
	10A	A			60.00	7	Clinic	*	2,595,148	285,654	2,880,802	*
							To adjust provider's reclassification of medical education costs to agree with the provider's general ledger 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
3	10A	A			4.00	7	New Capital Related Costs - Movable Equipment		$2,058,952	($91,056)	$1,967,896	*
	10A	A			16.00	7	Pharmacy		2,140,687	(37,622)	2,103,065	
	10A	A			59.03	7	Durable Medical Equipment		453,379	(393,946)	59,433	
	10A	A			100.22	7	Indigent Cost		0	522,624	522,624	
							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					

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Cost Report: Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							RECLASSIFICATIONS OF REPORTED COSTS					
4	10A	A			6.00	7	Administrative and General	*	$24,178,897	($33,274)	$24,145,623	*
	10A	A			5.00	7	Employee Benefits		35,767,472	2	35,767,474	*
	10A	A			25.00	7	Adults and Pediatrics	*	15,753,695	18,125	15,771,820	*
	10A	A			26.00	7	Intensive Care Unit	*	1,538,810	941	1,539,751	*
	10A	A			37.00	7	Operating Room	*	1,279,914	343	1,280,257	*
	10A	A			40.00	7	Anesthesiology		29,354	2,243	31,597	*
	10A	A			41.00	7	Radiology - Diagnostic	*	1,972,452	1,995	1,974,447	*
	10A	A			43.00	7	Radioisotope		300,649	125	300,774	*
	10A	A			44.00	7	Laboratory		1,990,456	836	1,991,292	*
	10A	A			44.01	7	Pulmonary Function		1,847	12	1,859	*
	10A	A			49.00	7	Respiratory Therapy	*	977,542	4	977,546	*
	10A	A			53.00	7	Electrocardiology	*	195,788	374	196,162	*
	10A	A			59.04	7	Electromyography	*	222,742	121	222,863	*
	10A	A			60.00	7	Clinic	*	2,880,802	8,153	2,888,955	*

To reclassify medical malpractice costs to physician lines to agree with the provider's A-8-2 adjustment.
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, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Cost Report: Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							RECLASSIFICATIONS OF REPORTED COSTS					
5	10A	A			5.00	7	Employee Benefits	*	$35,767,474	($2,967,693)	$32,799,781	*
	10A	A			6.00	7	Administrative and General	*	24,145,623	97,532	24,243,155	*
	10A	A			25.00	7	Adults and Pediatrics	*	15,771,820	1,661,731	17,433,551	*
	10A	A			26.00	7	Intensive Care Unit	*	1,539,751	98,232	1,637,983	*
	10A	A			37.00	7	Operating Room	*	1,280,257	20,435	1,300,692	*
	10A	A			40.00	7	Anesthesiology	*	31,597	236,830	268,427	*
	10A	A			41.00	7	Radiology - Diagnostic	*	1,974,447	85,318	2,059,765	*
	10A	A			43.00	7	Radioisotope	*	300,774	13,173	313,947	*
	10A	A			44.00	7	Laboratory	*	1,991,292	84,529	2,075,821	*
	10A	A			44.01	7	Pulmonary Function	*	1,859	1,278	3,137	*
	10A	A			49.00	7	Respiratory Therapy	*	977,546	465	978,011	
	10A	A			53.00	7	Electrocardiology	*	196,162	39,544	235,706	*
	10A	A			60.00	7	Clinic	*	2,888,955	628,626	3,517,581	*

To reclassify physician employee benefits costs to agree with the provider's A-8-2 adjustment.
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, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Cost Report Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							ADJUSTMENTS TO REPORTED COSTS					
6	10A	A			1.00	7	Old Capital Related Costs - Buildings and Fixtures		$244,314	($254,053)	($9,739)	*
	10A	A			3.00	7	New Capital Related Costs - Buildings and Fixtures		5,337,807	(892,738)	4,445,069	*
	10A	A			4.00	7	New Capital Related Costs - Movable Equipment	*	1,967,896	(2,109,412)	(141,516)	*
	10A	A			5.00	7	Employee Benefits	*	32,799,781	133,198	32,932,979	*
	10A	A			6.00	7	Administrative and General	*	24,243,155	3,149,427	27,392,582	*
	10A	A			8.00	7	Operation of Plant		5,795,983	(26,424)	5,769,559	
							To adjust reported Countywide Cost Allocation Plan costs to agree with State Approved Countywide Cost Allocation Plan for fiscal year ended June 30, 2006. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304					
7	10A	A			1.00	7	Old Capital Related Costs - Buildings and Fixtures	*	($9,739)	$9,739	$0	
	10A	A			3.00	7	New Capital Related Costs - Buildings and Fixtures	*	4,445,069	86	4,445,155	
	10A	A			4.00	7	New Capital Related Costs - Movable Equipment	*	(141,516)	112,079	(29,437)	*
	10A	A			6.00	7	Administrative and General	*	27,392,582	(280,893)	27,111,689	*
							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, 2006. 42 CFR 413.17 / CMS Pub. 15-1, Sections 2150.2 and 2304					
8	10A	A			5.00	7	Employee Benefits	*	$32,932,979	($7,214,531)	$25,718,448	*
							To include Past Service Pension Cost reduction and revise the employee benefits accordingly. 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, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Cost Report: Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							ADJUSTMENTS TO REPORTED COSTS					
9	10A	A			6.00	7	Administrative and General	*	$27,111,689	$93,785	$27,205,474	*
							To add back the RCE Disallowance for the Medical Director.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-2, Section 2822					
10	10A	A			5.00	7	Employee Benefits	*	$25,718,448	($169)	$25,718,279	*
	10A	A			6.00	7	Administrative and General	*	27,205,474	(23,599)	27,181,875	*
	10A	A			22.00	7	Interns and Residents - Salary and Fringes Approved		644,271	85,469	729,740	
	10A	A			25.00	7	Adults and Pediatrics	*	17,433,551	548,360	17,981,911	
	10A	A			26.00	7	Intensive Care Unit	*	1,637,983	41,561	1,679,544	
	10A	A			37.00	7	Operating Room	*	1,300,692	17,411	1,318,103	*
	10A	A			40.00	7	Anesthesiology	*	268,427	16,303	284,730	*
	10A	A			41.00	7	Radiology - Diagnostic	*	2,059,765	78,896	2,138,661	*
	10A	A			43.00	7	Radioisotope	*	313,947	127	314,074	
	10A	A			44.00	7	Laboratory	*	2,075,821	5,363	2,081,184	
	10A	A			44.01	7	Pulmonary Function	*	3,137	302	3,439	
	10A	A			53.00	7	Electrocardiology	*	235,706	17,364	253,070	
	10A	A			59.04	7	Electromyography	*	222,863	15,577	238,440	*
	10A	A			60.00	7	Clinic	*	3,517,581	420,732	3,938,313	*
							To adjust the reported A-8-2 adjustment to agree with 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, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Cost Report Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							ADJUSTMENTS TO REPORTED COSTS					
11	10A	A			6.00	7	Administrative and General	*	$27,181,875	($38,045)	$27,143,830	
	10A	A			37.00	7	Operating Room	*	1,318,103	(10,000)	1,308,103	
	10A	A			40.00	7	Anesthesiology	*	284,730	(21,650)	263,080	
	10A	A			50.00	7	Physical Therapy		3,747,409	(6,785)	3,740,624	
	10A	A			51.00	7	Occupational Therapy		3,217,856	(5,148)	3,212,708	
	10A	A			59.04	7	Electromyography	*	238,440	(25,460)	212,980	
	10A	A			60.00	7	Clinic	*	3,938,313	(72,264)	3,866,049	*
							To eliminate equipment expenses that the provider erroneously included in the general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
12	10A	A			56.00	7	Drugs Charged To Patients		$4,702,610	$10,060	$4,712,670	
							To reverse the provider's abatement of patient care revenue. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
13	10A	A			4.00	7	New Capital Related Costs - Movable Equipment	*	($29,437)	$29,437	$0	
	10A	A			41.00	7	Radiology - Diagnostic	*	2,138,661	(29,437)	2,109,224	
							To correct the capital rents and leases costs to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
14	10A	A			5.00	7	Employee Benefits	*	$25,718,279	($194,361)	$25,523,918	*
	10A	A			60.00	7	Clinic	*	3,866,049	(444,254)	3,421,795	
							To eliminate Non Physicians Practitioners - Nurse Practitioner salaries and employee benefits. 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, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Cost Report: Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED COSTS				
15	10A	A			5.00	7	Employee Benefits To reconcile the reported employee benefits elimination to the audited amount. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	$25,523,918	$155,971	$25,679,889

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Cost Report: Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
16	9	B-1			6.00	5	Administrative and General (Gross Salaries)	11,503,473	12,510	11,515,983
	9	B-1			23.01	5	Total Physician Teaching	640,031	(640,031)	0
	9	B-1			25.00	5	Adults and Pediatrics	18,742,291	279,368	19,021,659
	9	B-1			26.00	5	Intensive Care Unit	1,620,697	3,591	1,624,288
	9	B-1			37.00	5	Operating Room	1,290,641	4,573	1,295,214
	9	B-1			41.00	5	Radiology - Diagnostic	1,033,420	50,469	1,083,889
	9	B-1			53.00	5	Electrocardiology	276,808	2,941	279,749
	9	B-1			60.00	5	Clinics	4,137,952	286,581	4,424,533
					5.00	5	Total - Gross Salaries	67,219,151	2	67,219,153
							To adjust the Employee Benefits statistics to agree with the provider's records 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306			
17	9	B-1			25.00	16	Adults and Pediatrics (Costed Requisitions)	2,549,381	(2,549,381)	0
	9	B-1			26.00	16	Intensive Care Unit	118,674	(118,674)	0
	9	B-1			37.00	16	Operating Room	84,165	(84,165)	0
	9	B-1			40.00	16	Anesthesiology	39,897	(39,897)	0
	9	B-1			41.00	16	Radiology - Diagnostic	781	(781)	0
	9	B-1			43.00	16	Radioisotope	5,872	(5,872)	0
	9	B-1			49.00	16	Respiratory Therapy	1,915	(1,915)	0
	9	B-1			50.00	16	Physical Therapy	2	(2)	0
	9	B-1			56.00	16	Drugs Charged to Patients	0	4,712,670	4,712,670
	9	B-1			60.00	16	Clinics	2,343,421	(2,343,421)	0
	9	B-1			100.19	16	Visiting Nurses - Home Health	2,023	(2,023)	0
	9	B-1			16.00	16	Total - Costed Requisitions	5,146,131	(433,461)	4,712,670
							To adjust the Pharmacy statistics to agree with the provider's records. 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, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Cost Report Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
18	9	B-1			16.00	15	Pharmacy (Costed Requisitions)	13,172	(11,420)	1,752
	9	B-1			17.00	15	Medical Records and Library	3	(3)	0
	9	B-1			25.00	15	Adults and Pediatrics	772,661	(722,584)	50,077
	9	B-1			26.00	15	Intensive Care Unit	78,529	(75,922)	2,607
	9	B-1			37.00	15	Operating Room	250,697	(243,996)	6,701
	9	B-1			40.00	15	Anesthesiology	9,640	(9,623)	17
	9	B-1			41.00	15	Radiology - Diagnostic	5,038	(4,810)	228
	9	B-1			43.00	15	Radioisotope	1,760	(1,724)	36
	9	B-1			44.00	15	Laboratory	34,418	(34,400)	18
	9	B-1			44.01	15	Pulmonary Function	260	(226)	34
	9	B-1			46.00	15	Whole Blood and Packed Red Cell	1,868	(1,863)	5
	9	B-1			49.00	15	Respiratory Therapy	21,845	(21,845)	0
	9	B-1			50.00	15	Physical Therapy	87,287	(80,232)	7,055
	9	B-1			51.00	15	Occupational Therapy	54,033	(51,584)	2,449
	9	B-1			51.01	15	Recreational Therapy	46	(46)	0
	9	B-1			52.00	15	Speech Pathology	402	(320)	82
	9	B-1			53.00	15	Electrocardiology	1,118	(1,051)	67
	9	B-1			55.00	15	Medical Supplies Charged to Patients	0	1,376,620	1,376,620
	9	B-1			56.00	15	Drugs Charged to Patients	0	87,891	87,891
	9	B-1			59.00	15	Cast Room	8,480	(8,470)	10
	9	B-1			59.01	15	Audiology	201	(117)	84
	9	B-1			59.04	15	Electromyography	743	(743)	0
	9	B-1			60.00	15	Clinic	137,798	(135,681)	2,117
	9	B-1			100.08	15	Hospital Nonreimbursable	853	(442)	411
	9	B-1			15.00	15	Total - Costed Requisitions	1,480,852	57,409	1,538,261

To adjust the Central Services and Supplies statistics to agree with the provider's records.
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, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

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			
19	9	B-1			19.00	17	P.F.S.W (Net Expenses)	0	1,102,405	1,102,405
	9	B-1			22.00	17	Interns and Residents - Salary and Fringes Approved	0	729,740	729,740
	9	B-1			23.01	17	Total Physician Teaching Portion	0	539,011	539,011
	9	B-1			25.00	17	Adults and Pediatrics	15,475,467	2,173,656	17,649,123
	9	B-1			26.00	17	Intensive Care Unit	1,535,219	140,044	1,675,263
	9	B-1			37.00	17	Operating Room	1,275,341	27,300	1,302,641
	9	B-1			40.00	17	Anesthesiology	29,354	233,730	263,084
	9	B-1			41.00	17	Radiology - Diagnostic	1,922,013	175,205	2,097,218
	9	B-1			43.00	17	Radioisotope	300,649	13,425	314,074
	9	B-1			44.00	17	Laboratory	1,990,456	90,728	2,081,184
	9	B-1			44.01	17	Pulmonary Function	1,847	1,592	3,439
	9	B-1			49.00	17	Respiratory Therapy	975,898	575	976,473
	9	B-1			50.00	17	Physical Therapy	3,747,409	215	3,747,624
	9	B-1			51.00	17	Occupational Therapy	3,217,856	(5,148)	3,212,708
	9	B-1			53.00	17	Electrocardiology	192,848	56,647	249,495
	9	B-1			55.00	17	Medical Supplies Charged to Patients	0	3,794,066	3,794,066
	9	B-1			56.00	17	Drugs Charged to Patients	0	4,712,670	4,712,670
	9	B-1			59.03	17	Durable Medical Equipment	0	59,434	59,434
	9	B-1			59.04	17	Electromyography	222,582	(55,297)	167,285
	9	B-1			60.00	17	Clinic	2,594,604	1,018,176	3,612,780
	9	B-1			17.00	17	Total - Net Expense	38,295,201	14,808,174	53,103,375

To adjust reported Medical Records and Library statistics to agree with the provider's records.
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, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

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			
20	9	B-1			100.02	2,4	Child Care Center (Square Feet)	5,950	(5,950)	0
	9	B-1			100.08	2,4	Hospital Non-Reimbursable	22,398	(22,398)	0
	9	B-1			100.09	2,4	Hospital Space Leased to others	39,619	(38,842)	777
	9	B-1			100.12	2,4	MSOA - Medical Foundation	8,475	(8,475)	0
	9	B-1			100.18	2,4	Vacant/Unused Space	100,626	(100,626)	0
	9	B-1			2.00	2	Total - Square Feet	1,135,434	(176,291)	959,143
	9	B-1			4.00	4	Total - Square Feet	1,135,434	(176,291)	959,143

To eliminate square footage statistics for unused and nonreimbursable space that contains no equipment.
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, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

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 PATIENT DAYS			
21	Desig Pub Hosp 4, 4	D-1	I	XIX	1.00	1	Adults and Pediatrics	48,382	(7)	48,375
	Desig Pub Hosp 4A, 4A	D-1	II	XIX	43.00	1	Intensive Care Unit	1,056	(12)	1,044
							To adjust reported total patient days to agree with the provider's Affinity-8B Report.			
							42 CFR 413.20 and 413.50			
							CMS Pub. 15-1, Sections 2205 and 2304			

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

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 TOTAL RELATIVE VALUE UNITS (RVUS)			
22	Desig Pub Hosp 5, 5	C	I		37.00	8	Operating Room	963,251	(92,109)	871,142
	Desig Pub Hosp 5, 5	C	I		40.00	8	Anesthesiology	184,395	(19,960)	164,435
	Desig Pub Hosp 5, 5	C	I		41.00	8	Radiology - Diagnostic	155,108	(10,203)	144,905
	Desig Pub Hosp 5, 5	C	I		43.00	8	Radioisotope	9,643	(532)	9,111
	Desig Pub Hosp 5, 5	C	I		44.00	8	Laboratory	246,801	(28,468)	218,333
	Desig Pub Hosp 5, 5	C	I		44.01	8	Pulmonary Function	5,987	14,608	20,595
	Desig Pub Hosp 5, 5	C	I		46.00	8	Whole Blood and Packed Red Cell	6,127	(716)	5,411
	Desig Pub Hosp 5, 5	C	I		49.00	8	Respiratory Therapy	202,862	78,933	281,795
	Desig Pub Hosp 5, 5	C	I		50.00	8	Physical Therapy	734,758	(95,285)	639,473
	Desig Pub Hosp 5, 5	C	I		51.00	8	Occupational Therapy	767,142	(59,740)	707,402
	Desig Pub Hosp 5, 5	C	I		52.00	8	Speech Pathology	178,354	(1,164)	177,190
	Desig Pub Hosp 5, 5	C	I		53.00	8	Electrocardiology	159,858	(18,702)	141,156
	Desig Pub Hosp 5, 5	C	I		54.00	8	Electroencephalography	5,351	(121)	5,230
	Desig Pub Hosp 5, 5	C	I		55.00	8	Medical Supplies Charged to Patients	3,793,769	300	3,794,069
	Desig Pub Hosp 5, 5	C	I		59.00	8	Cast Room	2,903	(562)	2,341
	Desig Pub Hosp 5, 5	C	I		59.01	8	Audiology	13,771	(1,437)	12,334
	Desig Pub Hosp 5, 5	C	I		59.02	8	Consult and Liaison	194,094	(18,585)	175,509
	Desig Pub Hosp 5, 5	C	I		59.04	8	Electromyography	12,584	83	12,667
	Desig Pub Hosp 5, 5	C	I		59.07	8	Orthotic Devices	63,730	(122)	63,608
	Desig Pub Hosp 5, 5	C	I		60.00	8	Clinic	36,038	64	36,102
	Desig Pub Hosp 5, 5	C	I		103.00	8	Total - RVUs	12,910,315	(253,718)	12,656,597

To adjust total ancillary Relative Value Units (RVUs) to agree with the provider's census, AFF-9B, 10B, 10C, 11B, 11C, 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, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Cost 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			
23	4A	D-1	I	XIX	1.00	1	Medi-Cal Administrative Days (July 2005)	354	(354)	0
	4A	D-1	I	XIX	1.00	1	Medi-Cal Administrative Days (August 2005 through June 2006)	3,895	(3,895)	0
24	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	$20,608,682	($20,608,682)	$0
25	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	$4,478	($4,478)	$0
26	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	$1,040,555	($1,040,555)	$0

To eliminate the reported noncontract Medi-Cal Settlement Data because the facility is a designated public hospital.
CMS Pub. 15-1, Section 2304

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Work Sheet	Cost Report: Part	Cost Report: Title	Cost Report: Line	Cost Report: Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT			
27	6	D-4		XIX	37.00	2	Medi-Cal Ancillary RVUs - Operating Room	4,334	(4,334)	0
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary RVUs - Anesthesiology	1,236	(1,236)	0
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary RVUs - Radiology - Diagnostic	1,821	(1,821)	0
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary RVUs - Radioisotope	312	(312)	0
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary RVUs - Laboratory	6,143	(6,143)	0
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary RVUs - Pulmonary Function Laboratory	28	(28)	0
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary RVUs - Physical Therapy	22,917	(22,917)	0
	6	D-4		XIX	51.00	2	Medi-Cal Ancillary RVUs - Occupational Therapy	16,137	(16,137)	0
	6	D-4		XIX	51.01	2	Medi-Cal Ancillary RVUs - Recreational Therapy	1,087	(1,087)	0
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary RVUs - Speech Pathology	1,508	(1,508)	0
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary RVUs - Electrocardiology	1,705	(1,705)	0
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary RVUs - Electroencephalography	75	(75)	0
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary RVUs - Medical Supplies Charged to Patients	256,708	(256,708)	0
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary RVUs - Drugs Charged to Patients	318,861	(318,861)	0
	6	D-4		XIX	59.00	2	Medi-Cal Ancillary RVUs - Cast Room	44	(44)	0
	6	D-4		XIX	59.01	2	Medi-Cal Ancillary RVUs - Audiology	304	(304)	0
	6	D-4		XIX	59.02	2	Medi-Cal Ancillary RVUs - Consult and Liaison	9,434	(9,434)	0
	6	D-4		XIX	59.03	2	Medi-Cal Ancillary RVUs - Durable Medical Equipment	30,327	(30,327)	0
	6	D-4		XIX	59.07	2	Medi-Cal Ancillary RVUs - Orthotic Devices	388	(388)	0
	6	D-4		XIX	60.00	2	Medi-Cal Ancillary RVUs - Clinic	130	(130)	0
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary RVUs - Total	673,499	(673,499)	0
							To eliminate the reported noncontract Medi-Cal Settlement Data because the facility is a designated public hospital. CMS Pub. 15-1, Section 2304			

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Cost Report Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted	
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIGNATED PUBLIC HOSPITAL					
28	Desig Pub Hosp 4	D-1	I	V	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics		24,036	(42)	23,994	*
	Desig Pub Hosp 4A	D-1	II	V	43.00	4	Medi-Cal Inpatient Days - Intensive Care Unit		467	9	476	
29	Desig Pub Hosp 2	E-3	III	V	10.00	1	Medi-Cal Routine Service Charges		$131,845,666	$2,419,992	$134,265,658	*
30	Desig Pub Hosp 3	E-3	III	V	33.00	1	Medi-Cal Deductibles		$0	$57,410	$57,410	*
	Desig Pub Hosp 3	E-3	III	V	36.00	1	Medi-Cal Coinsurance		643	17,637	18,280	*
	Desig Pub Hosp 1	E-3	III	V	57.00	1	Medi-Cal Interim Payments		28,888,726	(1,455,973)	27,432,753	*
							To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: December 4, 2008 Payment Period: July 1, 2005 through November 30, 2008 Service Period: July 1, 2005 through June 30, 2006 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408					
31	Desig Pub Hosp 4	D-1	I	V	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	*	23,994	4,646	28,640	
32	Desig Pub Hosp 2	E-3	III	V	10.00	1	Medi-Cal Routine Service Charges	*	$134,265,658	$23,018,515	$157,284,173	
33	Desig Pub Hosp 3	E-3	III	V	33.00	1	Medi-Cal Deductibles	*	$57,410	$10,434	$67,844	
	Desig Pub Hosp 3	E-3	III	V	36.00	1	Medi-Cal Coinsurance	*	18,280	1,135	19,415	
	Desig Pub Hosp 1	E-3	III	V	57.00	1	Medi-Cal Interim Payments	*	27,432,753	1,352,852	28,785,605	
							To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: December 4, 2008 Payment Period: July 1, 2005 through November 30, 2008 Service Period: July 1, 2005 through June 30, 2006 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408					

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Cost Report: Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIGNATED PUBLIC HOSPITAL			
34	Desig Pub Hosp 6	D-4		V	37.00	2	Medi-Cal Ancillary RVUs - Operating Room	415,980	(48,121)	367,859 *
	Desig Pub Hosp 6	D-4		V	40.00	2	Medi-Cal Ancillary RVUs - Anesthesiology	78,512	(9,197)	69,315 *
	Desig Pub Hosp 6	D-4		V	41.00	2	Medi-Cal Ancillary RVUs - Radiology - Diagnostic	48,928	(4,937)	43,991 *
	Desig Pub Hosp 6.	D-4		V	43.00	2	Medi-Cal Ancillary RVUs - Radioisotope	2,178	(275)	1,903 *
	Desig Pub Hosp 6	D-4		V	44.00	2	Medi-Cal Ancillary RVUs - Laboratory	82,238	(14,038)	68,200 *
	Desig Pub Hosp 6	D-4		V	44.01	2	Medi-Cal Ancillary RVUs - Pulmonary Function	378	723	1,101 *
	Desig Pub Hosp 6	D-4		V	46.00	2	Medi-Cal Ancillary RVUs - Whole Packed Blood	2,553	(371)	2,182
	Desig Pub Hosp 6	D-4		V	49.00	2	Medi-Cal Ancillary RVUs - Respiratory Therapy	103,253	35,421	138,674
	Desig Pub Hosp 6	D-4		V	50.00	2	Medi-Cal Ancillary RVUs - Physical Therapy	334,198	(37,855)	296,343 *
	Desig Pub Hosp 6	D-4		V	51.00	2	Medi-Cal Ancillary RVUs - Occupational Therapy	376,943	(18,407)	358,536 *
	Desig Pub Hosp 6	D-4		V	51.01	2	Medi-Cal Ancillary RVUs - Recreational Therapy	6,266	777	7,043
	Desig Pub Hosp 6	D-4		V	52.00	2	Medi-Cal Ancillary RVUs - Speech Pathology	91,469	2,143	93,612 *
	Desig Pub Hosp 6	D-4		V	53.00	2	Medi-Cal Ancillary RVUs - Electrocardiology	55,507	(10,251)	45,256 *
	Desig Pub Hosp 6	D-4		V	54.00	2	Medi-Cal Ancillary RVUs - Electroencephalography	1,500	65	1,565 *
	Desig Pub Hosp 6	D-4		V	55.00	2	Medi-Cal Ancillary RVUs - Medical Supplies Charged to Patients	1,480,378	167,883	1,648,261 *
	Desig Pub Hosp 6	D-4		V	56.00	2	Medi-Cal Ancillary RVUs - Drugs Charged to Patients	1,838,800	208,529	2,047,329 *
	Desig Pub Hosp 6	D-4		V	59.00	2	Medi-Cal Ancillary RVUs - Cast Room	576	(244)	332 *
	Desig Pub Hosp 6	D-4		V	59.01	2	Medi-Cal Ancillary RVUs - Audiology	4,798	(471)	4,327 *
	Desig Pub Hosp 6	D-4		V	59.02	2	Medi-Cal Ancillary RVUs - Consult and Liaison	93,321	(8,176)	85,145 *
	Desig Pub Hosp 6	D-4		V	59.03	2	Medi-Cal Ancillary RVUs - Durable Medical Equipment	174,885	19,833	194,718 *
	Desig Pub Hosp 6	D-4		V	59.04	2	Medi-Cal Ancillary RVUs - Electromyography	849	43	892
	Desig Pub Hosp 6	D-4		V	59.07	2	Medi-Cal Ancillary RVUs - Orthotic Devices	8,264	(680)	7,584 *
	Desig Pub Hosp 6	D-4		V	60.00	2	Medi-Cal Ancillary RVUs - Clinic	750	79	829
	Desig Pub Hosp 6	D-4		V	101.00	2	Medi-Cal Ancillary RVUs - Total	5,202,524	282,473	5,484,997 *

To adjust reported Medi-Cal Relative Value Units (RVUs) to agree with the provider's AFF-10B report and supporting workpapers.
42 CFR, Sections 413.20, 413.50, 413.53, 413.60 and 413.64
CMS Pub. 15-1, Section 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, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

Adj. No.	Audit Report	Report References: Cost Report Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIGNATED PUBLIC HOSPITAL				
35	Desig Pub Hosp 6	D-4		V	37.00	2	Medi-Cal Ancillary RVUs - Operating Room	*	367,859	3,210	371,069
	Desig Pub Hosp 6	D-4		V	40.00	2	Medi-Cal Ancillary RVUs - Anesthesiology	*	69,315	875	70,190
	Desig Pub Hosp 6	D-4		V	41.00	2	Medi-Cal Ancillary RVUs - Radiology - Diagnostic	*	43,991	1,374	45,365
	Desig Pub Hosp 6	D-4		V	43.00	2	Medi-Cal Ancillary RVUs - Radioisotope	*	1,903	241	2,144
	Desig Pub Hosp 6	D-4		V	44.00	2	Medi-Cal Ancillary RVUs - Laboratory	*	68,200	4,572	72,772
	Desig Pub Hosp 6	D-4		V	44.01	2	Medi-Cal Ancillary RVUs - Pulmonary Function	*	1,101	126	1,227
	Desig Pub Hosp 6	D-4		V	50.00	2	Medi-Cal Ancillary RVUs - Physical Therapy	*	296,343	18,270	314,613
	Desig Pub Hosp 6	D-4		V	51.00	2	Medi-Cal Ancillary RVUs - Occupational Therapy	*	358,536	11,510	370,046
	Desig Pub Hosp 6	D-4		V	52.00	2	Medi-Cal Ancillary RVUs - Speech Pathology	*	93,612	1,146	94,758
	Desig Pub Hosp 6	D-4		V	53.00	2	Medi-Cal Ancillary RVUs - Electrocardiology	*	45,256	1,122	46,378
	Desig Pub Hosp 6	D-4		V	54.00	2	Medi-Cal Ancillary RVUs - Electroencephalography	*	1,565	46	1,611
	Desig Pub Hosp 6	D-4		V	55.00	2	Medi-Cal Ancillary RVUs - Medical Supplies Charged to Patients	*	1,648,261	72,098	1,720,359
	Desig Pub Hosp 6	D-4		V	56.00	2	Medi-Cal Ancillary RVUs - Drugs Charged to Patients	*	2,047,329	89,554	2,136,883
	Desig Pub Hosp 6	D-4		V	59.00	2	Medi-Cal Ancillary RVUs - Cast Room	*	332	20	352
	Desig Pub Hosp 6	D-4		V	59.01	2	Medi-Cal Ancillary RVUs - Audiology	*	4,327	292	4,619
	Desig Pub Hosp 6	D-4		V	59.02	2	Medi-Cal Ancillary RVUs - Consult and Liaison	*	85,145	8,102	93,247
	Desig Pub Hosp 6	D-4		V	59.03	2	Medi-Cal Ancillary RVUs - Durable Medical Equipment	*	194,718	8,517	203,235
	Desig Pub Hosp 6	D-4		V	59.07	2	Medi-Cal Ancillary RVUs - Orthotic Devices	*	7,584	392	7,976
	Desig Pub Hosp 6	D-4		V	101.00	2	Medi-Cal Ancillary RVUs - Total	*	5,484,997	221,467	5,706,464

To include the audited Medi-Cal noncontract Relative Value Units (RVUs) with the designated public hospital Medi-Cal RVUs to agree with the provider's Affinity Report-10B and supporting workpapers.
42 CFR, Sections 413.20, 413.50, 413.53, 413.60 and 413.64
CMS Pub. 15-1, Sections 2304 and 2408.3

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	Provider Number	Adjustments
LAC - RANCHO LOS AMIGOS NATIONAL REHAB CENTER	JULY 1, 2005 THROUGH JUNE 30, 2006	HSC 32014F	36

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 OTHER MATTERS			
36	Desig Pub Hosp 1	E-3	III	V	59.00	1	Protested Amount - Designated Public Hospital	$1,064,178	($1,064,178)	$0
	1	E-3	III	XIX	59.00	1	Protested Amount - Noncontract	34,428	(34,428)	0
							To eliminate protested amounts			
							CMS Pub. 15-1, Section 2304			
							CMS Pub. 15-2, Section 115.2B			