

**REPORT
ON THE
COST REPORT REVIEW**

**COASTAL COMMUNITIES HOSPITAL
SANTA ANA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS:
1558354258 AND 1972622371**

**FISCAL PERIOD ENDED
MARCH 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: Janie Lee**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: April 26, 2013

Patricia Henry, CFO
Coastal Communities Hospital
2710 South Bristol Street
Santa Ana, CA 92701

COASTAL COMMUNITIES HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1558354258
FISCAL PERIOD ENDED MARCH 31, 2011

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 State in the amount of \$10,947 and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Medi-Cal Contract Cost (CONTRACT Schedules)
4. Computation of Subacute Per Diem (ADULT SUBACUTE Schedules)
5. Audit Adjustments Schedule

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

Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

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
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

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

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

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

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

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

(Original signed by Margaret Varho)

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

Certified

cc: Tad Erickson
TRE Reimbursement Consulting, Inc.
2008 East Palmdale Avenue
Phoenix, AZ 85020

SUMMARY OF FINDINGS

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1558354258	Reported	\$ 0	
	Net Change	\$ (5,991)	
	Audited Amount Due Provider (State)	\$ (5,991)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 1558354258	Reported		\$ 11,835,589
	Net Change		\$ (2,058,176)
	Audited Cost		\$ 9,777,414
	Audited Amount Due Provider (State)	\$ (3,269)	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	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 NPI:	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 NPI: 1972622371	Reported		\$ 648.34
	Net Change		\$ 69.49
	Audited Cost Per Day		\$ 717.83
	Audited Amount Due Provider (State)	\$ (1,687)	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (10,947)	
9. Total Medi-Cal Cost			\$ 9,777,414

SUMMARY OF FINDINGS

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI: 1972622371	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 NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	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)		\$ (10,947)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1558354258

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 0	\$ 9,360
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.	\$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ 0	\$ 9,360
6. Interim Payments (Adj 13)		\$ 0	\$ (15,351)
7. Balance Due Provider (State)		\$ 0	\$ (5,991)
8. Duplicate Payments (Adj)		\$ 0	\$ 0
9.	\$	\$ 0	0
10.	\$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ (5,991)

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
COASTAL COMMUNITIES HOSPITALFiscal Period Ended:
MARCH 31, 2011Provider NPI:
1558354258

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>0</u>	\$ <u>9,360</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 12)	\$ <u>0</u>	\$ <u>16,794</u>
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3. Inpatient Ancillary Service Charges (Adj 12)	\$ <u>0</u>	\$ <u>34,726</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>0</u>	\$ <u>51,520</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>42,160</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
COASTAL COMMUNITIES HOSPITALFiscal Period Ended:
MARCH 31, 2011Provider NPI:
1558354258

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 3,037
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 0	\$ 6,323
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)	\$ 0	\$ 9,360
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 0	\$ 9,360 (To Schedule 2)
9. Coinsurance (Adj)	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 0	\$ 9,360 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
COASTAL COMMUNITIES HOSPITALFiscal Period Ended:
MARCH 31, 2011Provider NPI:
1558354258

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 8)	19,747	20,090
2. Inpatient Days (include private, exclude swing-bed)	19,747	20,090
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 8)	19,747	20,090
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)	\$ 17,682,310	\$ 15,506,252
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)	\$ 17,682,310	\$ 15,506,252

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 21,280,533	\$ 21,280,533
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 15,617,925	\$ 15,617,925
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.830915	\$ 0.728659
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)	\$ 790.90	\$ 777.40
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)	\$ 17,682,310	\$ 15,506,252

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 895.44	\$ 771.84
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 6,323
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 6,323

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
COASTAL COMMUNITIES HOSPITALFiscal Period Ended:
MARCH 31, 2011Provider NPI:
1558354258

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 3,199,165	\$ 2,812,958
2. Total Inpatient Days (Adj 8)	4,068	4,077
3. Average Per Diem Cost	\$ 786.42	\$ 689.96
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)	\$ 3,906,280	\$ 3,439,863
7. Total Inpatient Days (Adj 8)	1,583	1,594
8. Average Per Diem Cost	\$ 2,467.64	\$ 2,158.01
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 10)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 10)	0	18
28. Cost Applicable to Medi-Cal	\$ 0	\$ 6,323
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 6,323

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
COASTAL COMMUNITIES HOSPITALFiscal Period Ended:
MARCH 31, 2011Provider NPI:
1558354258

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
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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1558354258

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 9)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 4,208,808	\$ 21,596,378	0.194885	\$ 0	\$ 0
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	3,320,978	3,952,168	0.840293	0	0
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	2,615,661	17,621,184	0.148438	0	0
41.01	Ultra Sound	631,758	6,584,639	0.095944	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	3,888,171	38,497,822	0.100997	5,043	509
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	1,496,578	23,246,293	0.064379	0	0
50.00	Physical Therapy	887,723	3,812,507	0.232845	0	0
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	50,553	168,153	0.300636	0	0
53.00	Electrocardiology	323,405	3,258,894	0.099238	0	0
54.00	Electroencephalography	7,753	34,776	0.222931	0	0
55.00	Medical Supplies Charged to Patients	3,231,209	45,051,654	0.071722	0	0
55.30	Impl. Dev. Charged to Patient	817,849	1,550,143	0.527596	0	0
56.00	Drugs Charged to Patients	4,280,282	50,248,890	0.085182	29,683	2,528
57.00	Renal Dialysis	419,758	1,885,568	0.222616	0	0
59.00	Psychiatric / Psychological Services	258,853	2,623,283	0.098675	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	3,709,955	10,302,034	0.360119	0	0
62.00	Observation Beds	0	1,579,259	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		\$ 30,149,295	\$ 232,013,645		\$ 34,726	\$ 3,037

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1558354258

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 11)	AUDITED
37.00	Operating Room	\$	\$	\$ 0
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology			0
41.00	Radiology - Diagnostic			0
41.01	Ultra Sound			0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope			0
44.00	Laboratory		5,043	5,043
44.01	Pathological Lab			0
46.00	Whole Blood			0
47.00	Blood Storing and Processing			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy			0
50.00	Physical Therapy			0
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology			0
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients			0
55.30	Impl. Dev. Charged to Patient			0
56.00	Drugs Charged to Patients		29,683	29,683
57.00	Renal Dialysis			0
59.00	Psychiatric / Psychological Services			0
59.01				0
59.02				0
59.03				0
60.00	Clinic			0
60.01	Other Clinic Services			0
61.00	Emergency			0
62.00	Observation Beds			0
71.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	\$ 34,726	\$ 34,726

(To Schedule 5)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1558354258

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 11,835,589	\$ 9,777,414
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.		\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)	\$ 11,835,589	\$ 9,777,414
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 11,835,589	\$ 9,777,414
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0
10.	Medi-Cal Credit Balances (Adj 23)	\$ 0	\$ (3,269)
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (3,269)
		(To Summary of Findings)	

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

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1558354258

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>11,835,589</u>	\$ <u>9,823,102</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 16)	\$ <u>5,702,885</u>	\$ <u>5,594,516</u>
3. Inpatient Ancillary Service Charges (Adj 16)	\$ <u>28,803,108</u>	\$ <u>23,460,479</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>34,505,993</u>	\$ <u>29,054,995</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>22,670,404</u>	\$ <u>19,231,893</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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

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

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1558354258

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 8)	19,747	20,090
2. Inpatient Days (include private, exclude swing-bed)	19,747	20,090
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 8)	19,747	20,090
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 14)	4,251	4,414

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)	\$ 17,682,310	\$ 15,506,252
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)	\$ 17,682,310	\$ 15,506,252

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 21,280,533	\$ 21,280,533
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 15,617,925	\$ 15,617,925
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.830915	\$ 0.728659
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)	\$ 790.90	\$ 777.40
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)	\$ 17,682,310	\$ 15,506,252

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 895.44	\$ 771.84
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 3,806,515	\$ 3,406,902
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 2,583,137	\$ 2,255,220
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 6,389,652	\$ 5,662,122

(To Contract Sch 3)

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

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1558354258

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 3,199,165	\$ 2,812,958
2. Total Inpatient Days (Adj 8)	4,068	4,077
3. Average Per Diem Cost	\$ 786.42	\$ 689.96
4. Medi-Cal Inpatient Days (Adj 14)	2,996	2,984
5. Cost Applicable to Medi-Cal	\$ 2,356,114	\$ 2,058,841
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 3,906,280	\$ 3,439,863
7. Total Inpatient Days (Adj 8)	1,583	1,594
8. Average Per Diem Cost	\$ 2,467.64	\$ 2,158.01
9. Medi-Cal Inpatient Days (Adj 14)	92	91
10. Cost Applicable to Medi-Cal	\$ 227,023	\$ 196,379
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line___ , Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 2,583,137	\$ 2,255,220

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1558354258

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
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Contract Sch 4)

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1972622371

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 0	\$ 2,494,089	\$ 2,494,089
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 9,137,027	\$ 7,622,348	\$ (1,514,679)
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 9,137,027	\$ 10,116,437	\$ 979,410
4. Total Adult Subacute Patient Days (Adj)	14,093	14,093	0
5. Average Adult Subacute Per Diem Cost (L3 / L4)	\$ 648.34	\$ 717.83	\$ 69.49

ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS

6. Medi-Cal Overpayments (Adj 24)	\$ 0	\$ (1,687)	\$ (1,687)
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (1,687)	\$ (1,687)

(To Summary of Findings)

GENERAL INFORMATION

9. Contracted Number of Adult Subacute Beds (Adj 22)	0	46	46
10. Total Licensed Nursing Facility Beds (Adj)	46	46	0
11. Total Licensed Capacity (All levels of care)(Adj)	178	178	0
12. Total Medi-Cal Adult Subacute Patient Days (Adj 19)	643	641	(2)

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 236,897	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 236,897	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 3,595,128	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 891,504	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 4,486,632	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj 21)	AUDITED TOTAL DAYS (Adj 20)	AUDITED MEDI-CAL DAYS (Adj 19)
19. Ventilator (Equipment Cost Only)	\$ 1,171	3,647	18
20. Nonventilator	N/A	10,446	N/A
21. TOTAL	N/A	14,093	N/A

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1972622371

	COST CENTER	REPORTED	AUDITED *	DIFFERENCE
COL.	DIRECT AND ALLOCATED EXPENSE			
0.00	Adult Subacute	\$ 4,822,483	\$ 4,822,483	\$ 0
1.00	Old Cap Rel Costs-Bldg & Fixtures	0	0	0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	165,360	116,147	(49,214)
4.00	New Cap Rel Costs-Movable Equipment	92,000	64,620	(27,381)
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	20,964	20,964	0
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	2,168,289	1,245,606	(922,683)
7.00	Maintenance and Repairs	0	0	0
8.00	Operation of Plant	509,168	327,244	(181,924)
9.00	Laundry and Linen Service	242,929	211,671	(31,258)
10.00	Housekeeping	168,780	107,292	(61,487)
11.00	Dietary	671,761	463,611	(208,150)
12.00	Cafeteria	63,273	57,057	(6,216)
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	114,991	100,600	(14,392)
15.00	Central Services & Supply	7,018	6,084	(933)
16.00	Pharmacy	497	431	(66)
17.00	Medical Records and Library	89,514	78,537	(10,978)
18.00	Social Service	0	0	0
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 9,137,027	\$ 7,622,348	\$ (1,514,679)

(To Adult Subacute Sch 1)

**ALLOCATION OF INDIRECT EXPENSES
ADULT SUBACUTE**

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

Provider NPI:
1972622371

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
3.00	New Cap Rel Costs-Bldg & Fixtures	116,147	N/A
4.00	New Cap Rel Costs-Movable Equipment	64,620	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	0	20,964
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	16,377	429,174
7.00	Maintenance and Repairs	0	0
8.00	Operation of Plant	9,126	54,578
9.00	Laundry and Linen Service	553	14,489
10.00	Housekeeping	2,446	7,713
11.00	Dietary	17,550	239,050
12.00	Cafeteria	4,552	19,085
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	2,736	67,582
15.00	Central Services & Supply	1,206	1,500
16.00	Pharmacy	6	321
17.00	Medical Records and Library	1,579	37,048
18.00	Social Service	0	0
19.00		0	0
19.02		0	0
19.03		0	0
20.00		0	0
21.00	Nursing School	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0
23.00	Intern & Res Other Program	0	0
24.00	Paramedical Ed Program	0	0
101.00	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 236,897	\$ 891,504

(To Adult Subacute Sch 1)

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

	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	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	11,368	0	0	0	0	0	0	0	0	2,854,894	707,787
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	10,808	0	0	0	0	0	0	0	0	2,406,789	596,693
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	6,313	0	0	0	0	0	0	0	0	1,873,497	464,479
41.01	Ultra Sound	0	2,165	0	0	0	0	0	0	0	0	456,475	113,170
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	7,034	0	0	0	0	0	0	0	0	2,818,679	698,809
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	4,890	0	0	0	0	0	0	0	0	1,075,458	266,628
50.00	Physical Therapy	0	2,935	0	0	0	0	0	0	0	0	642,294	159,238
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	39,787	9,864
53.00	Electrocardiology	0	1,038	0	0	0	0	0	0	0	0	223,098	55,311
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	6,063	1,503
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,202,211	545,974
55.30	Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	0	0	596,328	147,842
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,083,124	516,449
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	328,262	81,383
59.00	Psychiatric / Psychological Services	0	504	0	0	0	0	0	0	0	0	147,366	36,535
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	12,394	0	0	0	0	0	0	0	0	2,697,050	668,654
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Public Relations	0	1,221	0	0	0	0	0	0	0	0	381,756	94,645
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02	Doctors Meals	0	177	0	0	0	0	0	0	0	0	112,908	27,992
100.03	Patient Education	0	610	0	0	0	0	0	0	0	0	152,906	37,908
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	187,488	0	0	0	0	0	0	0	0	60,398,449	11,999,179

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	316,770	0	103,858	0	30,939	0	75,493	2,347	886	115,832	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	136,104	0	44,624	0	29,416	0	84,717	677	761	21,198	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	118,068	0	38,711	0	17,181	0	7,630	97	1,488	94,511	0
41.01 Ultra Sound	0	15,742	0	5,161	0	5,893	0	0	0	0	35,317	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	108,152	0	35,459	0	19,144	0	0	1,445	0	206,484	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	12,396	0	4,064	0	13,309	0	0	40	0	124,682	0
50.00 Physical Therapy	0	43,416	0	14,235	0	7,987	0	102	3	0	20,448	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	902	0
53.00 Electrocardiology	0	18,593	0	6,096	0	2,825	0	0	2	0	17,479	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	187	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	241,389	0	241,635	0
55.30 Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	65,365	0	8,314	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,411,198	269,511	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	10,113	0
59.00 Psychiatric / Psychological Services	0	41,277	0	13,533	0	1,372	0	2,753	9	1,937	14,070	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	114,845	0	37,654	0	33,732	0	101,017	1,482	266	55,255	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Public Relations	0	7,127	0	2,337	0	3,324	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Doctors Meals	0	15,804	0	5,182	0	483	0	0	0	0	0	0
100.03 Patient Education	0	17,850	0	5,852	0	1,659	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	2,988,180	598,591	968,629	1,611,103	427,481	0	850,836	327,149	1,417,057	1,456,875	0

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	4,208,808		4,208,808
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	3,320,978		3,320,978
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	2,615,661		2,615,661
41.01 Ultra Sound	0	0	0	0	0	0	0	0	631,758		631,758
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	3,888,171		3,888,171
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,496,578		1,496,578
50.00 Physical Therapy	0	0	0	0	0	0	0	0	887,723		887,723
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	50,553		50,553
53.00 Electrocardiology	0	0	0	0	0	0	0	0	323,405		323,405
54.00 Electroencephalography	0	0	0	0	0	0	0	0	7,753		7,753
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,231,209		3,231,209
55.30 Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	817,849		817,849
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	4,280,282		4,280,282
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	419,758		419,758
59.00 Psychiatric / Psychological Services	0	0	0	0	0	0	0	0	258,853		258,853
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	3,709,955		3,709,955
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0		0
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01	0	0	0	0	0	0	0	0	0		0
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
99.04	0	0	0	0	0	0	0	0	0		0
99.05	0	0	0	0	0	0	0	0	0		0
100.00 Public Relations	0	0	0	0	0	0	0	0	489,190		489,190
100.01	0	0	0	0	0	0	0	0	0		0
100.02 Doctors Meals	0	0	0	0	0	0	0	0	162,369		162,369
100.03 Patient Education	0	0	0	0	0	0	0	0	216,175		216,175
100.04	0	0	0	0	0	0	0	0	0		0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,398,449</u>	<u>0</u>	<u>60,398,449</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj 4) (Adj)	6.01 (Adj) (Adj)	6.02 (Adj) (Adj)	6.03 (Adj) (Adj)	6.04 (Adj) (Adj)	6.05 (Adj) (Adj)	6.06 (Adj) (Adj)	6.07 (Adj) (Adj)	6.08 (Adj) (Adj)			7.00 (Adj) (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	1,949,445									2,854,894	
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	1,853,502									2,406,789	
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	1,082,597									1,873,497	
41.01	Ultra Sound	371,305									456,475	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope										0	
44.00	Laboratory	1,206,238									2,818,679	
44.01	Pathological Lab										0	
46.00	Whole Blood										0	
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	838,621									1,075,458	
50.00	Physical Therapy	503,259									642,294	
51.00	Occupational Therapy										0	
52.00	Speech Pathology										39,787	
53.00	Electrocardiology	178,021									223,098	
54.00	Electroencephalography										6,063	
55.00	Medical Supplies Charged to Patients										2,202,211	
55.30	Impl. Dev. Charged to Patient										596,328	
56.00	Drugs Charged to Patients										2,083,124	
57.00	Renal Dialysis										328,262	
59.00	Psychiatric / Psychological Services	86,465									147,366	
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic										0	
60.01	Other Clinic Services										0	
61.00	Emergency	2,125,414									2,697,050	
62.00	Observation Beds										0	
71.00											0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen										0	
97.00	Research										0	
98.00	Physicians' Private Office										0	
99.00	Nonpaid Workers										0	
99.01											0	
99.02											0	
99.03											0	
99.04											0	
99.05											0	
100.00	Public Relations	209,424									381,756	
100.01											0	
100.02	Doctors Meals	30,422									112,908	
100.03	Patient Education	104,538									152,906	
100.04											0	
TOTAL												
		32,152,072	0	0	0	0	0	0	0	0	48,399,270	0
COST TO BE ALLOCATED												
		187,488	0	0	0	0	0	0	0	0	11,999,179	0
UNIT COST MULTIPLIER - SCH 8												
		0.005831	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.247921	0.000000

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

	OPER PLANT (SQ FT)	LAUNDRY (PATIENT DAYS)	HOUSE-KEEPING (SQ FT)	DIETARY (PATIENT DAYS)	CAFETERIA (GROSS SALARIES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURS. SALARIES)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (CST REQ)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT
	8.00 (Adj 7)	9.00 (Adj 5)	10.00 (Adj 7)	11.00 (Adj 6)	12.00 (Adj 4)	13.00 (Adj 5)	14.00 (Adj 5)	15.00 (Adj 5)	16.00 (Adj 5)	17.00 (Adj 5)	18.00 (Adj 5)	19.00 (Adj 5)
ANCILLARY COST CENTERS												
37.00	Operating Room	10,222	10,222		1,949,445		1,556,534	21,412	1,308	21,596,378		
38.00	Recovery Room											
39.00	Delivery Room and Labor Room	4,392	4,392		1,853,502		1,746,704	6,174	1,124	3,952,168		
40.00	Anesthesiology											
41.00	Radiology - Diagnostic	3,810	3,810		1,082,597		157,311	886	2,196	17,621,184		
41.01	Ultra Sound	508	508		371,305					6,584,639		
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope											
44.00	Laboratory	3,490	3,490		1,206,238			13,187		38,497,822		
44.01	Pathological Lab											
46.00	Whole Blood											
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy	400	400		838,621			366		23,246,293		
50.00	Physical Therapy	1,401	1,401		503,259		2,096	30		3,812,507		
51.00	Occupational Therapy											
52.00	Speech Pathology									168,153		
53.00	Electrocardiology	600	600		178,021			22		3,258,894		
54.00	Electroencephalography									34,776		
55.00	Medical Supplies Charged to Patients							2,202,211		45,051,655		
55.30	Impl. Dev. Charged to Patient							596,328		1,550,142		
56.00	Drugs Charged to Patients								2,083,124	50,248,890		
57.00	Renal Dialysis									1,885,568		
59.00	Psychiatric / Psychological Services	1,332	1,332		86,465		56,754	78	2,860	2,623,283		
59.01												
59.02												
59.03												
60.00	Clinic											
60.01	Other Clinic Services											
61.00	Emergency	3,706	3,706		2,125,414		2,082,788	13,519	392	10,302,034		
62.00	Observation Beds											
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen											
97.00	Research											
98.00	Physicians' Private Office											
99.00	Nonpaid Workers											
99.01												
99.02												
99.03												
99.04												
99.05												
100.00	Public Relations	230	230		209,424							
100.01												
100.02	Doctors Meals	510	510		30,422							
100.03	Patient Education	576	576		104,538							
100.04												
TOTAL	96,427	39,854	95,335	36,169	26,935,459	0	17,542,696	2,984,604	2,091,772	271,626,849	0	0
COST TO BE ALLOCATED	2,988,180	598,591	968,629	1,611,103	427,481	0	850,836	327,149	1,417,057	1,456,875	0	0
UNIT COST MULTIPLIER - SCH 8	30.989039	15.019605	10.160262	44.543764	0.015871	0.000000	0.048501	0.109612	0.677443	0.005364	0.000000	0.000000

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	1,210,467	0	1,210,467
4.00	New Cap Rel Costs-Movable Equipment	673,460	0	673,460
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	187,488	0	187,488
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	20,378,470	(8,561,020)	11,817,450
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	2,317,299	0	2,317,299
9.00	Laundry and Linen Service	479,671	0	479,671
10.00	Housekeeping	730,384	0	730,384
11.00	Dietary	1,129,820	0	1,129,820
12.00	Cafeteria	250,660	0	250,660
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	616,286	0	616,286
15.00	Central Services & Supply	84,409	0	84,409
16.00	Pharmacy	1,073,798	0	1,073,798
17.00	Medical Records and Library	1,088,203	0	1,088,203
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	9,164,821	0	9,164,821
26.00	Intensive Care Unit	2,327,618	0	2,327,618
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	1,920,333	0	1,920,333
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit	4,822,483	0	4,822,483
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
COASTAL COMMUNITIES HOSPITAL

Fiscal Period Ended:
MARCH 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 2,668,546	\$ 0	\$ 2,668,546
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	2,320,798	0	2,320,798
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	1,801,964	0	1,801,964
41.01	Ultra Sound	445,614	0	445,614
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	2,751,903	0	2,751,903
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,063,721	0	1,063,721
50.00	Physical Therapy	615,377	0	615,377
51.00	Occupational Therapy		0	0
52.00	Speech Pathology	39,787	0	39,787
53.00	Electrocardiology	211,789	0	211,789
54.00	Electroencephalography	6,063	0	6,063
55.00	Medical Supplies Charged to Patients	2,202,211	0	2,202,211
55.30	Impl. Dev. Charged to Patient	596,328	0	596,328
56.00	Drugs Charged to Patients	2,083,124	0	2,083,124
57.00	Renal Dialysis	328,262	0	328,262
59.00	Psychiatric / Psychological Services	124,061	0	124,061
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	2,621,217	0	2,621,217
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	\$ 68,336,435	\$ (8,561,020)	\$ 59,775,415
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Public Relations	376,598	0	376,598
100.01			0	0
100.02	Doctors Meals	104,000	0	104,000
100.03	Patient Education		142,436	142,436
100.04			0	0
100.99	SUBTOTAL	\$ 480,598	\$ 142,436	\$ 623,034
101	TOTAL	\$ 68,817,033	\$ (8,418,584)	\$ 60,398,449

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

COASTAL COMMUNITIES HOSPITAL

MARCH 31, 2011

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ								
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01 Ultra Sound	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Pathological Lab	0											
46.00 Whole Blood	0											
47.00 Blood Storing and Processing	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
55.30 Impl. Dev. Charged to Patient	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
59.00 Psychiatric / Psychological Services	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Other Clinic Services	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
71.00	0											
82.00	0											
83.00	0											
84.00	0											
85.00	0											
86.00	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01	0											
99.02	0											
99.03	0											
99.04	0											
99.05	0											
100.00 Public Relations	0											
100.01	0											
100.02 Doctors Meals	0											
100.03 Patient Education	142,436	142,436										
100.04	0											
101.00 TOTAL	<u>(\$8,418,584)</u>	<u>0</u>	<u>(8,418,584)</u>	<u>0</u>								

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Adjustments
COASTAL COMMUNITIES HOSPITAL							APRIL 1, 2010 THROUGH MARCH 31, 2011			1558354258		24
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
1							<p>The Adult Subacute Unit was reported in the cost report on line 34.00, Skilled Nursing Facility. The costs and statistics have been reclassified into line 36.00, Adult Subacute Care Unit for proper flow through of cost in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2304</p>					

Provider Name							Fiscal Period		Provider NPI		Adjustments
COASTAL COMMUNITIES HOSPITAL							APRIL 1, 2010 THROUGH MARCH 31, 2011		1558354258		24
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10A	A			6.00	7	Administrative and General	\$20,378,470	(\$142,436)	\$20,236,034 *	
	10A	A			100.03	7	Patient Education To reclassify patient education to a nonreimbursable cost center. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2328	0	142,436	142,436	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
COASTAL COMMUNITIES HOSPITAL							APRIL 1, 2010 THROUGH MARCH 31, 2011			1558354258		24
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED COSTS</u>												
3	10A	A			6.00	7	Administrative and General To disallow non-reimbursable quality assurance fee in accordance with welfare and institutions code. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W & I Sections 14167.32(i) and 14168.32(i)	*	\$20,236,034	(\$8,418,584)	\$11,817,450	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
COASTAL COMMUNITIES HOSPITAL							APRIL 1, 2010 THROUGH MARCH 31, 2011			1558354258		24
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
4	9	B-1		6.00	5	Administrative and General (Gross Salaries)	4,214,889	(104,538)	4,110,351			
	9	B-1		100.03	5	Patient Education	0	104,538	104,538			
	9	B-1		100.03	12	Patient Education	0	104,538	104,538			
	9	B-1		12.00	12	Total - Gross Salaries	26,830,921	104,538	26,935,459			
To reclassify patient education gross salaries statistics to a nonreimbursable cost center. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2328												
5	9	B-1		25.00	9	Adults and Pediatrics (Patient Days)	19,912	178	20,090			
	9	B-1		26.00	9	Intensive Care Unit	1,583	11	1,594			
	9	B-1		33.00	9	Nursery	4,068	9	4,077			
	9	B-1		9.00	9	Total - Patient Days	39,656	198	39,854			
To adjust patient days allocation statistics to agree with the patient census that is used to allocate laundry costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2302.9, and 2307A												
6	9	B-1		25.00	11	Adults and Pediatrics (Patient Days)	19,912	178	20,090			
	9	B-1		26.00	11	Intensive Care Unit	1,583	11	1,594			
	9	B-1		33.00	11	Nursery	4,068	9	4,077			
	9	B-1		36.00	11	Adult Subacute Care Unit	14,093	(3,685)	10,408			
	9	B-1		11.00	11	Total - Patient Days	39,656	(3,487)	36,169			
To adjust patient days allocation statistics to agree with the patient census that is used to allocate dietary costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2302.9, and 2307A												

Provider Name							Fiscal Period			Provider NPI		Adjustments
COASTAL COMMUNITIES HOSPITAL							APRIL 1, 2010 THROUGH MARCH 31, 2011			1558354258		24
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
7	9	B-1		6.00	3,4	Administrative and General (Square Feet)	6,964	2,252	9,216			
	9	B-1		8.00	3,4	Operation of Plant	2,906	1,506	4,412			
	9	B-1		11.00	3,4,8,10	Dietary	3,786	(650)	3,136			
	9	B-1		12.00	3,4,8,10	Cafeteria	1,575	247	1,822			
	9	B-1		16.00	3,4,8,10	Pharmacy	1,083	(205)	878			
	9	B-1		17.00	3,4,8,10	Medical Records and Library	1,308	60	1,368			
	9	B-1		25.00	3,4,8,10	Adults and Pediatrics	36,508	(191)	36,317			
	9	B-1		26.00	3,4,8,10	Intensive Care Unit	4,329	279	4,608			
	9	B-1		36.00	3,4,8,10	Adult Subacute Care Unit	14,420	(3,860)	10,560			
	9	B-1		37.00	3,4,8,10	Operating Room	9,761	461	10,222			
	9	B-1		39.00	3,4,8,10	Delivery Room and Labor Room	0	4,392	4,392			
	9	B-1		41.00	3,4,8,10	Radiology - Diagnostic	3,430	380	3,810			
	9	B-1		41.01	3,4,8,10	Ultra Sound	1,543	(1,035)	508			
	9	B-1		44.00	3,4,8,10	Laboratory	3,185	305	3,490			
	9	B-1		49.00	3,4,8,10	Respiratory Therapy	564	(164)	400			
	9	B-1		50.00	3,4,8,10	Physical Therapy	1,233	168	1,401			
	9	B-1		53.00	3,4,8,10	Electrocardiology	769	(169)	600			
	9	B-1		59.00	3,4,8,10	Psychiatric/Psychological Services	1,242	90	1,332			
	9	B-1		61.00	3,4,8,10	Emergency	4,288	(582)	3,706			
	9	B-1		100.00	3,4,8,10	Public Relations	40	190	230			
	9	B-1		100.02	3,4,8,10	Doctors Meals	62	448	510			
	9	B-1		100.03	3,4,8,10	Patient Education	0	576	576			
	9	B-1		3,4	3,4	Total - Square Feet	105,557	4,498	110,055			
	9	B-1		8.00	8	Total - Square Feet	95,687	740	96,427			
	9	B-1		10.00	10	Total - Square Feet	94,595	740	95,335			
To adjust reported square footage to agree with the hospital's floor plan and the prior year audit report. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Section 2304												

Provider Name							Fiscal Period			Provider NPI		Adjustments
COASTAL COMMUNITIES HOSPITAL							APRIL 1, 2010 THROUGH MARCH 31, 2011			1558354258		24
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
8	Contract 4	D-1	I	XIX	1, 4	1	Adults and Pediatrics - Total Days	19,747	343	20,090		
	Contract 4A	D-1	II	XIX	42.00	2	Nursery	4,068	9	4,077		
	Contract 4A	D-1	II	XIX	43.00	2	Intensive Care Unit	1,583	11	1,594		
							To adjust total patient days to agree with the patient census reports.					
							42 CFR 413.20, 413.24, and 413.50					
							CMS Pub. 15-1, Sections 2205, 2300, and 2304					

Provider Name							Fiscal Period			Provider NPI		Adjustments
COASTAL COMMUNITIES HOSPITAL							APRIL 1, 2010 THROUGH MARCH 31, 2011			1558354258		24
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u>												
9	Contract 5	C	I		55.00	8	Medical Supplies Charged to Patients To adjust patient supplies charges to agree with the provider's trial balance. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2202.4, 2206 and 2304	\$41,709,474	\$3,342,180	\$45,051,654		

Provider Name							Fiscal Period			Provider NPI		Adjustments
COASTAL COMMUNITIES HOSPITAL							APRIL 1, 2010 THROUGH MARCH 31, 2011			1558354258		24
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA-NONCONTRACT</u>												
10	4A	Not Reported					Medi-Cal Administrative Days	0	18	18		
	4A	Not Reported					Medi-Cal Administrative Days Rate	0	\$351.26	\$351.26		
11	6	Not Reported					Medi-Cal Ancillary Charges - Laboratory	\$0	\$5,043	\$5,043		
	6	Not Reported					Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	29,683	29,683		
	6	Not Reported					Medi-Cal Ancillary Charges - Total	0	34,726	34,726		
12	2	Not Reported					Medi-Cal Routine Service Charges	\$0	\$16,794	\$16,794		
	2	Not Reported					Medi-Cal Ancillary Service Charges	0	34,726	34,726		
13	1	Not Reported					Medi-Cal Interim Payments	\$0	\$15,351	\$15,351		
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: April 1, 2010 through March 31, 2011 Payment Period: April 1, 2010 through December 31, 2012 Report Date: February 21, 2013 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541					

Provider Name							Fiscal Period	Provider NPI		Adjustments
COASTAL COMMUNITIES HOSPITAL							APRIL 1, 2010 THROUGH MARCH 31, 2011	1558354258		24
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA-CONTRACT										
14	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	4,251	163	4,414
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	2,996	(12)	2,984
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	92	(1)	91
15	Contract 6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$4,274,408	\$182,948	\$4,457,356
	Contract 6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	2,432,435	(474,244)	1,958,191
	Contract 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	783,292	64,502	847,794
	Contract 6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Ultra Sound	385,916	(55,403)	330,513
	Contract 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	4,741,913	(471,116)	4,270,797
	Contract 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,218,014	(979,462)	238,552
	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	72,921	(49,258)	23,663
	Contract 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	14,722	(11,056)	3,666
	Contract 6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	245,213	(94,310)	150,903
	Contract 6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	3,220	3,013	6,233
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	7,473,418	(3,196,332)	4,277,086
	Contract 6	D-4		XIX	55.30	2	Medi-Cal Ancillary Charges - Implant Device Charged to Patients	21,490	369	21,859
	Contract 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	6,706,943	(298,065)	6,408,878
	Contract 6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	94,833	(7,274)	87,559
	Contract 6	D-4		XIX	59.00	2	Medi-Cal Ancillary Charges - Psychiatric/Psychological Services	293	(293)	0
	Contract 6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	334,077	43,352	377,429
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	28,803,108	(5,342,629)	23,460,479
16	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$5,702,885	(\$108,369)	\$5,594,516
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	28,803,108	(5,342,629)	23,460,479
17	Contract 3	E-3	III	XIX	33.00	1	Medi-Cal Patient and Third Party Liability	\$0	\$12,811	\$12,811
	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	0	32,877	32,877

- Continued on the next page -

Provider Name							Fiscal Period			Provider NPI		Adjustments
COASTAL COMMUNITIES HOSPITAL							APRIL 1, 2010 THROUGH MARCH 31, 2011			1558354258		24
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA-CONTRACT

- Continued from the previous page -

To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:
 Service Period: April 1, 2010 through March 31, 2011
 Payment Period: April 1, 2010 through December 31, 2012
 Report Date: February 21, 2013
 42 CFR 413.20, 413.24, 413.53, and 433.139
 CMS Pub. 15-1, Sections 2304, 2404, and 2408
 CCR, Title 22, Section 51541

Provider Name			Fiscal Period				Provider NPI		Adjustments	
COASTAL COMMUNITIES HOSPITAL			APRIL 1, 2010 THROUGH MARCH 31, 2011				1558354258		24	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA-SUBACUTE										
18	Adult SA 4	Not Reported					Subacute Ancillary Charges - Radiology - Diagnostic	\$0	\$179,527	\$179,527
	Adult SA 4	Not Reported					Subacute Ancillary Charges - Laboratory	0	2,931,330	2,931,330
	Adult SA 4	Not Reported					Subacute Ancillary Charges - Respiratory Therapy	0	26,278,706	26,278,706
	Adult SA 4	Not Reported					Subacute Ancillary Charges - Physical Therapy	0	331,927	331,927
	Adult SA 4	Not Reported					Subacute Ancillary Charges - Speech Pathology	0	77,457	77,457
	Adult SA 4	Not Reported					Subacute Ancillary Charges - Medical Supplies Charged to Patients	0	4,202,980	4,202,980
	Adult SA 4	Not Reported					Subacute Ancillary Charges - Drugs Charged to Patients	0	910,549	910,549
	Adult SA 4	Not Reported					Subacute Ancillary Charges - Total	0	34,912,476	34,912,476
To include ancillary charges for subacute services, which are included in the rate paid by Medi-Cal. CCR, Title 22, Section 51511.5 CMS Pub. 15-1, Sections 2304 and 2408 Medi-Cal Subacute Care Contract No. 03-09-70068										
19	Adult SA 1	Not Reported					Medi-Cal Subacute Days - Ventilator	0	18	18
	Adult SA 1	D-1	I	XIX	9.00	1	Medi-Cal Subacute Days - Total	643	(2)	641
To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: April 1, 2010 through March 31, 2011 Payment Period: April 1, 2010 through December 31, 2012 Report Date: February 21, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541 Medi-Cal Subacute Care Contract No. 03-09-70068										

Provider Name							Fiscal Period			Provider NPI		Adjustments
COASTAL COMMUNITIES HOSPITAL							APRIL 1, 2010 THROUGH MARCH 31, 2011			1558354258		24
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA-SUBACUTE												
20	Adult SA 1	Not Reported					Total Subacute Days - Ventilator	0	3,647	3,647		
	Adult SA 1	Not Reported					Total Subacute Days - Nonventilator	0	10,446	10,446		
							To include total ventilator and nonventilator patient days in the audit report.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300 and 2304					
							Medi-Cal Subacute Care Contract No. 03-09-70068					
21	Adult SA 1	Not Reported					Subacute Costs - Ventilator	\$0	\$1,171	\$1,171		
							To reflect subacute ventilator equipment cost in the audit report.					
							42 CFR 413.24 and 413.24 / CMS Pub. 15-1, Section 2300 and 2304					
							Medi-Cal Subacute Care Contract No. 03-09-70068					
22	Adult SA 1	Not Reported					Contracted Number of Subacute Beds	0	46	46		
							To reflect the number of contracted subacute beds on the audit report.					
							42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2304					
							Medi-Cal Subacute Care Contract No. 03-09-70068					

Provider Name							Fiscal Period			Provider NPI		Adjustments
COASTAL COMMUNITIES HOSPITAL							APRIL 1, 2010 THROUGH MARCH 31, 2011			1558354258		24
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
23	Contract 1	Not Reported					Credit Balances To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 50761 and 51458.1	\$0	\$3,269	\$3,269		
24	Adult SA 1	Not Reported					Overpayment To recover overpayments for Subacute Medicare Part B services already included in the Medi-Cal Subacute rate. Title 22, CCR, Sections 51005, 51458.1 and 51511.5	\$0	\$1,687	\$1,687		