

**REPORT
ON THE
COST REPORT REVIEW**

**PACIFIC ALLIANCE MEDICAL CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1881656460**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Debra K. Blake
Auditor: Loan Vuong**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

October 8, 2013

Administrator
Pacific Alliance Medical Center
531 West College Street
Los Angeles, California 90012

PACIFIC ALLIANCE MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1881656460
FISCAL PERIOD ENDED DECEMBER 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$135,779, 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. Audit Adjustments Schedule

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

Administrator
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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.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1881656460 Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ (84,063) \$ (84,063)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI: Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
3. REHABILITATION (SCHEDULE 1-2) Provider NPI: 1881656460 Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 1881656460 Reported Net Change Audited Cost Audited Amount Due Provider (State)		\$ 14,049,525 \$ (1,937,801) \$ 12,111,724 \$ (51,716)
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI: Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI: Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (135,779)	
9. Total Medi-Cal Cost		\$ 12,111,724

SUMMARY OF FINDINGS

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	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 (State) - (Lines 10 through 15)	\$ 0	
17. Total Combined Audited Settlement Due	Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (135,779)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1881656460

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>0</u>	\$ <u>115,004</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ <u>0</u>	\$ <u>0</u>
4.	\$	\$ <u>0</u>	<u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ <u>0</u>	\$ <u>115,004</u>
6. Interim Payments (Adj 12)		\$ _____	\$ <u>(199,067)</u>
7. Balance Due Provider (State)		\$ <u>0</u>	\$ <u>(84,063)</u>
8. Duplicate Payments (Adj)		\$ <u>0</u>	\$ <u>0</u>
9.	\$	\$ <u>0</u>	<u>0</u>
10.	\$	<u>0</u>	<u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>0</u></u>	\$ <u><u>(84,063)</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
PACIFIC ALLIANCE MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1881656460

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 0 \$ 115,240

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 10) \$ 0 \$ 251,4003. Inpatient Ancillary Service Charges (Adj 10) \$ 0 \$ 272,3024. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 523,7025. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 408,4626. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
PACIFIC ALLIANCE MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1881656460

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 6)	20,484	24,057
2. Inpatient Days (include private, exclude swing-bed)	20,484	24,057
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 6)	20,484	24,057
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 30, Col 27)	\$ 15,605,726	\$ 19,035,972
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)	\$ 15,605,726	\$ 19,035,972

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj 7)	\$ 27,517,815	\$ 31,756,515
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj 7)	\$ 27,517,815	\$ 31,756,515
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.567114	\$ 0.599435
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 1,343.38	\$ 1,320.05
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)	\$ 15,605,726	\$ 19,035,972

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 761.85	\$ 791.29
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 68,598
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 68,598

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1881656460

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 1,804,905	\$ 1,791,894
2. Total Inpatient Days (Adj)	5,467	5,467
3. Average Per Diem Cost	\$ 330.15	\$ 327.77
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 31, Col 27)	\$ 3,497,393	\$ 3,477,876
7. Total Inpatient Days (Adj)	1,524	1,524
8. Average Per Diem Cost	\$ 2,294.88	\$ 2,282.07
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 32, 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
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, 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 34, 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
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, 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
ADMINISTRATIVE DAYS		
21. Per Diem Rate (Adj 8)	\$ 0.00	\$ 359.15
32. Medi-Cal Inpatient Days (Adj 8)	0	191
33. Cost Applicable to Medi-Cal	\$ 0	\$ 68,598
ADMINISTRATIVE DAYS		
21. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj)	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 68,598

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1881656460

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
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
26. 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)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1881656460

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ <u>14,049,525</u>	\$ <u>12,111,724</u>
2. Excess Reasonable Cost Over Charges (Contract Sch 2)		\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ <u>0</u>	\$ <u>0</u>
4.	\$	\$ <u>0</u>	\$ <u>0</u>
5. Subtotal (Sum of Lines 1 through 4)		\$ <u>14,049,525</u>	\$ <u>12,111,724</u>
6.	\$	\$ <u>0</u>	\$ <u>0</u>
7.	\$	\$ <u>0</u>	\$ <u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)		\$ <u><u>14,049,525</u></u>	\$ <u><u>12,111,724</u></u>
		(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj)		\$ <u>0</u>	\$ <u>0</u>
10. Medi-Cal Credit Balances (Adj 17)		\$ <u>0</u>	\$ <u>(51,716)</u>
11.	\$	\$ <u>0</u>	\$ <u>0</u>
12.	\$	\$ <u>0</u>	\$ <u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>0</u></u>	\$ <u><u>(51,716)</u></u>
		(To Summary of Findings)	

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

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1881656460

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>14,049,525</u>	\$ <u>12,284,828</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 15)	\$ <u>12,514,739</u>	\$ <u>11,433,129</u>
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3. Inpatient Ancillary Service Charges (Adj 15)	\$ <u>27,167,552</u>	\$ <u>24,688,601</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>39,682,291</u>	\$ <u>36,121,730</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>25,632,766</u>	\$ <u>23,836,902</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 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:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1881656460

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 6)	20,484	24,057
2. Inpatient Days (include private, exclude swing-bed)	20,484	24,057
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 6)	20,484	24,057
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 13)	7,173	6,727

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 30, Col 27)	\$ 15,605,726	\$ 19,035,972
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)	\$ 15,605,726	\$ 19,035,972

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj 7)	\$ 27,517,815	\$ 31,756,515
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj 7)	\$ 27,517,815	\$ 31,756,515
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.567114	\$ 0.599435
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 1,343.38	\$ 1,320.05
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)	\$ 15,605,726	\$ 19,035,972

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 761.85	\$ 791.29
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 5,464,750	\$ 5,323,008
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 2,139,436	\$ 2,043,434
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 7,604,186	\$ 7,366,442

(To Contract Sch 3)

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

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1881656460

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 1,804,905	\$ 1,791,894
2. Total Inpatient Days (Adj)	5,467	5,467
3. Average Per Diem Cost	\$ 330.15	\$ 327.77
4. Medi-Cal Inpatient Days (Adj 13)	3,811	3,707
5. Cost Applicable to Medi-Cal	\$ 1,258,202	\$ 1,215,043
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 3,497,393	\$ 3,477,876
7. Total Inpatient Days (Adj)	1,524	1,524
3. Average Per Diem Cost	\$ 2,294.88	\$ 2,282.07
4. Medi-Cal Inpatient Days (Adj 13)	384	363
5. Cost Applicable to Medi-Cal	\$ 881,234	\$ 828,391
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. 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
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. 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
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. 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
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 0	\$ 0
27. 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
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 2,139,436	\$ 2,043,434
	(To Contract Sch 4)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1881656460

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
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
26. 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)

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
194.01 Marketing / Public Relations	0	175,148	0	0	0	0	0	0	0	0	3,065,263	753,307
194.02 Huntington Clinic	0	45,169	0	0	0	0	0	0	0	0	1,115,006	274,020
194.03 Med Transport	0	36,657	0	0	0	0	0	0	0	0	328,178	80,652
TOTAL	<u>0</u>	<u>6,772,600</u>	<u>0</u>	<u>62,584,031</u>	<u>12,346,244</u>							

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	6	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
194.01 Marketing / Public Relations	75,337	46,139	0	33,149	0	29,943	0	0	0	0	0	0
194.02 Huntington Clinic	183,961	112,663	0	80,943	0	12,710	0	0	0	0	0	0
194.03 Med Transport	11,649	7,134	0	5,125	0	15,079	0	0	6	0	0	0
	0											
TOTAL	<u>2,673,823</u>	<u>1,633,518</u>	<u>411,560</u>	<u>1,157,946</u>	<u>1,593,606</u>	<u>862,043</u>	<u>0</u>	<u>1,905,956</u>	<u>260,821</u>	<u>1,991,405</u>	<u>2,191,195</u>	<u>0</u>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC (SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	PROGRAM COSTS 22.00	EDUCATION PROGRAM 23.00	COST 23.01	COST 23.02	24.00	STEP-DOWN ADJUSTMENT (Adj 1) 25.00	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	6	6
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0
194.01 Marketing / Public Relations	0	0	0	0	0	0	0	0	4,003,138		4,003,138
194.02 Huntington Clinic	0	0	0	0	0	0	0	0	1,779,302		1,779,302
194.03 Med Transport	0	0	0	0	0	0	0	0	447,823		447,823
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>62,584,031</u>	<u>0</u>	<u>62,584,031</u>

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	EMP BENE (GROSS SALARIES)	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj) (Adj)							
	4.00 (Adj) (Adj)	5.01 (Adj) (Adj)	5.02 (Adj) (Adj)	5.03 (Adj) (Adj)	5.04 (Adj) (Adj)	5.05 (Adj) (Adj)	5.06 (Adj) (Adj)	5.07 (Adj) (Adj)	5.08 (Adj) (Adj)			
105.00	Kidney Acquisition											0
106.00	Heart Acquisition											0
107.00	Liver Acquisition											0
108.00	Lung Acquisition											0
109.00	Pancreas Acquisition											0
110.00	Intestinal Acquisition											0
111.00	Islet Acquisition											0
112.00	Other Organ Acquisition (specify)											0
113.00	Interest Expense											0
114.00	Utilization Review-SNF											0
115.00	Ambulatory Surgical Center (Distinct Part)											0
116.00	Hospice											0
117.00	Other Special Purpose (specify)											0
190.00	Gift, Flower, Coffee Shop, & Canteen											0
191.00	Research											0
192.00	Physicians' Private Offices											0
193.00	Nonpaid Workers											0
194.00	Other Nonreimbursable Cost Centers											0
194.01	Marketing / Public Relations	815,269									3,065,263	2,587
194.02	Huntington Clinic	210,251									1,115,006	6,317
194.03	Med Transport	170,629									328,178	400
	TOTAL	31,524,769	0	0	0	0	0	0	0		50,237,787	91,816
	COST TO BE ALLOCATED	6,772,600	0	0	0	0	0	0	0		12,346,244	2,673,823
	UNIT COST MULTIPLIER - SCH 8	0.214834	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.245756	29.121536

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00 Kidney Acquisition						12.00	13.00	14.00	15.00	16.00	17.00	18.00
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice								20				
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen												
191.00 Research												
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
194.00 Other Nonreimbursable Cost Centers												
194.01 Marketing / Public Relations	2,587		2,587		973							
194.02 Huntington Clinic	6,317		6,317		413							
194.03 Med Transport	400		400		490			20				
TOTAL	91,591	442,730	90,369	64,236	28,012	0	238,301	926,383	1,880,913	191,107,681	0	0
COST TO BE ALLOCATED	1,633,518	411,560	1,157,946	1,593,606	862,043	0	1,905,956	260,821	1,991,405	2,191,195	0	0
UNIT COST MULTIPLIER - SCH 8	17.834919	0.929597	12.813535	24.808608	30.774045	0.000000	7.998104	0.281548	1.058744	0.011466	0.000000	0.000000

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00	Capital Related Costs-Buildings and Fixtures						
2.00	Capital Related Costs-Movable Equipment						
3.00	Other Capital Related Costs						
3.01							
3.02							
3.03							
3.04							
3.05							
3.06							
3.07							
3.08							
3.09							
4.00	Employee Benefits						
5.01							
5.02							
5.03							
5.04							
5.05							
5.06							
5.07							
5.08							
5.00	Administrative and General						
6.00	Maintenance and Repairs						
7.00	Operation of Plant						
8.00	Laundry and Linen Service						
9.00	Housekeeping						
10.00	Dietary						
11.00	Cafeteria						
12.00	Maintenance of Personnel						
13.00	Nursing Administration						
14.00	Central Services and Supply						
15.00	Pharmacy						
16.00	Medical Records & Library						
17.00	Social Service						
18.00	Other General Service (specify)						
19.00	Nonphysician Anesthetists						
20.00	Nursing School						
21.00	Intern & Res. Service-Salary & Fringes (Approved)						
22.00	Intern & Res. Other Program Costs (Approved)						
23.00	Paramedical Ed. Program (specify)						
23.01							
23.02							
INPATIENT ROUTINE COST CENTERS							
30.00	Adults & Pediatrics (Gen Routine)						
31.00	Intensive Care Unit						
32.00	Coronary Care Unit						
33.00	Burn Intensive Care Unit						
34.00	Surgical Intensive Care Unit						
35.00	Other Special Care (specify)						
40.00	Subprovider - IPF						
41.00	Subprovider - IRF						
42.00	Subprovider (specify)						
43.00	Nursery						
44.00	Skilled Nursing Facility						
45.00	Nursing Facility						
46.00	Other Long Term Care						
47.00							

TRIAL BALANCE OF EXPENSES

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 2,581,894	\$ (301,400)	\$ 2,280,494
2.00	Capital Related Costs-Movable Equipment	2,881,150	0	2,881,150
3.00	Other Capital Related Costs	0	0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	6,697,565	(4,152)	6,693,413
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	10,223,445	(23,269)	10,200,176
6.00	Maintenance and Repairs	1,523,931	(1,824)	1,522,107
7.00	Operation of Plant	1,058,492	148,304	1,206,796
8.00	Laundry and Linen Service	318,318	0	318,318
9.00	Housekeeping	713,936	0	713,936
10.00	Dietary	579,021	217,698	796,719
11.00	Cafeteria	635,758	(217,698)	418,060
12.00	Maintenance of Personnel	0	0	0
13.00	Nursing Administration	1,181,891	0	1,181,891
14.00	Central Services and Supply	128,445	0	128,445
15.00	Pharmacy	1,230,834	0	1,230,834
16.00	Medical Records & Library	1,268,703	0	1,268,703
17.00	Social Service	0	0	0
18.00	Other General Service (specify)	0	0	0
19.00	Nonphysician Anesthetists	0	0	0
20.00	Nursing School	0	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0	0
23.00	Paramedical Ed. Program (specify)	0	0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	6,672,771	0	6,672,771
31.00	Intensive Care Unit	1,800,384	0	1,800,384
32.00	Coronary Care Unit	0	0	0
33.00	Burn Intensive Care Unit	0	0	0
34.00	Surgical Intensive Care Unit	0	0	0
35.00	Other Special Care (specify)	0	0	0
40.00	Subprovider - IPF	0	0	0
41.00	Subprovider - IRF	1,250,139	0	1,250,139
42.00	Subprovider (specify)	0	0	0
43.00	Nursery	1,039,533	0	1,039,533
44.00	Skilled Nursing Facility	0	0	0
45.00	Nursing Facility	0	0	0
46.00	Other Long Term Care	0	0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)	0	0	0
99.00	Outpatient Rehabilitation Provider (specify)	0	0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)	0	0	0
101.00	Home Health Agency	0	0	0
105.00	Kidney Acquisition	0	0	0
106.00	Heart Acquisition	0	0	0
107.00	Liver Acquisition	0	0	0
108.00	Lung Acquisition	0	0	0
109.00	Pancreas Acquisition	0	0	0
110.00	Intestinal Acquisition	0	0	0
111.00	Islet Acquisition	0	0	0
112.00	Other Organ Acquisition (specify)	0	0	0
113.00	Interest Expense	0	0	0
114.00	Utilization Review-SNF	0	0	0
115.00	Ambulatory Surgical Center (Distinct Part)	0	0	0
116.00	Hospice	0	0	0
117.00	Other Special Purpose (specify)	0	0	0
190.00	Gift, Flower, Coffee Shop, & Canteen	0	0	0
191.00	Research	0	0	0
192.00	Physicians' Private Offices	0	0	0
193.00	Nonpaid Workers	0	0	0
194.00	Other Nonreimbursable Cost Centers	0	0	0
194.01	Marketing / Public Relations	2,566,303	214,846	2,781,149
194.02	Huntington Clinic	828,612	(24,852)	803,760
194.03	Med Transport	274,673	0	274,673
	SUBTOTAL	\$ 3,669,588	\$ 189,994	\$ 3,859,582
200	TOTAL	\$ 62,584,032	\$ (1)	\$ 62,584,031

(To Schedule 8)

Provider Name:
PACIFIC ALLIANCE MEDICAL CENTER

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ						
105.00 Kidney Acquisition	0											
106.00 Heart Acquisition	0											
107.00 Liver Acquisition	0											
108.00 Lung Acquisition	0											
109.00 Pancreas Acquisition	0											
110.00 Intestinal Acquisition	0											
111.00 Islet Acquisition	0											
112.00 Other Organ Acquisition (specify)	0											
113.00 Interest Expense	0											
114.00 Utilization Review-SNF	0											
115.00 Ambulatory Surgical Center (Distinct Part)	0											
116.00 Hospice	0											
117.00 Other Special Purpose (specify)	0											
190.00 Gift, Flower, Coffee Shop, & Canteen	0											
191.00 Research	0											
192.00 Physicians' Private Offices	0											
193.00 Nonpaid Workers	0											
194.00 Other Nonreimbursable Cost Centers	0											
194.01 Marketing / Public Relations	214,846		220,571	(5,725)								
194.02 Huntington Clinic	(24,852)		80,829	(105,681)								
194.03 Med Transport	0											
200.00 TOTAL	<u>(\$1)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1)</u>	<u>0</u>						

(To Sch 10)

Provider Name							Fiscal Period	Provider NPI		Adjustments
PACIFIC ALLIANCE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1881656460		17
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
1	8.3	B	I		30.00	26	Adults and Pediatrics	\$15,672,826	\$3,363,146	\$19,035,972
	8.3	B	I		41.00	26	Subprovider - IRF To reclassify Subprovider (Rehabilitation) costs to Adults and Pediatrics after step-down since the unit did not qualify as a separate cost entity. 42 CFR 413.20, 413.24 and 413.53(b)(c) CMS Pub. 15-1, Sections 2336.1, 2336.2, 2336.3 and 2306	3,363,146	(3,363,146)	0
2	10A	A			10.00	7	Dietary	\$579,021	\$217,698	\$796,719
	10A	A			11.00	7	Cafeteria To correct the provider's reclassification of cafeteria expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, 2304, and 2306	635,758	(217,698)	418,060
3	10A	A			194.01	7	Marketing / Public Relations	\$2,566,303	\$220,571	\$2,786,874 *
	10A	A			194.02	7	Huntington Clinic	828,612	80,829	909,441 *
	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures To reverse the provider's reclassification of building rental expenses direct costed on the nonreimbursable cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2328, and 2338	2,581,894	(301,400)	2,280,494

Provider Name			Fiscal Period				Provider NPI		Adjustments	
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Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
4	10A	A		7.00	7	Operation of Plant	\$1,058,492	\$148,304	\$1,206,796	
	10A	A		4.00	7	Employee Benefits	6,697,565	(4,152)	6,693,413	
	10A	A		5.00	7	Administrative and General	10,223,445	(23,269)	10,200,176	
	10A	A		6.00	7	Maintenance and Repairs	1,523,931	(1,824)	1,522,107	
	10A	A		54.00	7	Radiology-Diagnostic	1,268,180	(3,782)	1,264,398	
	10A	A		90.01	7	Hyperbaric Chamber	476,806	(3,871)	472,935	
	10A	A		194.01	7	Marketing / Public Relations	* 2,786,874	(5,725)	2,781,149	
	10A	A		194.02	7	Huntington Clinic	* 909,441	(105,681)	803,760	
To correct the provider's reclassification of the 711 building expenses. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304										

*Balance carried forward from prior/to subsequent adjustments

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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>											
5	10A	A			50.00	7	Operating Room	\$2,273,604	(\$370,817)	\$1,902,787	
	10A	A			90.00	7	Clinic	1,139,659	370,816	1,510,475	
To reconcile the reported expenses to agree with the provider's expenses grouping schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											

Provider Name							Fiscal Period		Provider NPI		Adjustments
PACIFIC ALLIANCE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1881656460		17
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>											
6	4, Contract 4	D-1	I	XIX	1.00	1	Adults and Pediatrics (Inpatient Days) - Total	20,484	3,573	24,057	
	4, Contract 4	D-1	I	XIX	4.00	1	Adults and Pediatrics (Semi-Private Room Days) - Total	20,484	3,573	24,057	
							To include Subprovider (Rehabilitation) total inpatient days to the Adults and Pediatrics cost center in conjunction with adjustment number 1.				
							42 CFR 413.20 and 413.50				
							CMS Pub. 15-1, Section 2336.1				

Provider Name				Fiscal Period				Provider NPI		Adjustments	
PACIFIC ALLIANCE MEDICAL CENTER				JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1881656460		17	
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>											
7	4, Contract 4	D-1	I	XIX	28.00	1	Adults and Pediatrics (General Inpatient Routine Service Charges)	\$27,517,815	\$4,238,700	\$31,756,515	
	4, Contract 4	D-1	I	XIX	30.00	1	Adults and Pediatrics (Semi-Private Room Charges) To include Subprovider (Rehabilitation) general inpatient routine service charges and semi-private room charges to Adults and Pediatrics in conjunction with adjustment number 1. 42 CFR 413.20 and 413.50 / CMS Pub. 15-1, Section 2336.1	27,517,815	4,238,700	31,756,515	

Provider Name			Fiscal Period				Provider NPI		Adjustments	
PACIFIC ALLIANCE MEDICAL CENTER			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1881656460		17	
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 - NONCONTRACT										
8	4A	Not Reported					Medi-Cal Administrative Days	0	191	191
	4A	Not Reported					Medi-Cal Administrative Day Rate	\$0	\$359.15	\$359.15
9	6	Not Reported					Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$0	\$2,314	\$2,314
	6	Not Reported					Medi-Cal Ancillary Charges - Radioisotope	0	2,841	2,841
	6	Not Reported					Medi-Cal Ancillary Charges - Laboratory	0	81,816	81,816
	6	Not Reported					Medi-Cal Ancillary Charges - Physical Therapy	0	13,702	13,702
	6	Not Reported					Medi-Cal Ancillary Charges - Speech Pathology	0	401	401
	6	Not Reported					Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	171,228	171,228
	6	Not Reported					Medi-Cal Ancillary Charges - Total	0	272,302	272,302
10	2	Not Reported					Medi-Cal Routine Service Charges	\$0	\$251,400	\$251,400
	2	Not Reported					Medi-Cal Ancillary Service Charges	0	272,302	272,302
11	3	Not Reported					Medi-Cal Coinsurance	\$0	\$236	\$236
12	1	Not Reported					Medi-Cal Interim Payments	\$0	\$199,067	\$199,067
<p>To adjust Medi-Cal Settlement Data to agree with the following Paid Claims Summary: Report Date: June 13, 2013 Payment Period: January 1, 2011 through May 31, 2013 Service Period: January 1, 2011 through December 31, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541</p>										

Provider Name							Fiscal Period	Provider NPI	Adjustments	
PACIFIC ALLIANCE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1881656460	17	
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										
13	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	7,173	(446)	6,727
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	3,811	(104)	3,707
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	384	(21)	363
14	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,437,507	\$2,307,842	\$3,745,349
	Contract 6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	4,365,552	(2,755,315)	1,610,237
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	509,644	116,479	626,123
	Contract 6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	1,099,916	(296,239)	803,677
	Contract 6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - CT Scan	1,348,957	(159,960)	1,188,997
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	7,049,751	(35,881)	7,013,870
	Contract 6	D-3		XIX	62.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	308,575	(54,586)	253,989
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	2,085,817	(314,888)	1,770,929
	Contract 6	D-3		XIX	65.01	2	Medi-Cal Ancillary Charges - Pulmonary Function Forms	418,718	(389,951)	28,767
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	373,734	(63,454)	310,280
	Contract 6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	125,336	(7,158)	118,178
	Contract 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	133,764	(11,261)	122,503
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	229,332	(31,199)	198,133
	Contract 6	D-3		XIX	69.01	2	Medi-Cal Ancillary Charges - Echocardiography	138,857	(23,272)	115,585
	Contract 6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	6,776	(847)	5,929
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	1,276,462	(180,729)	1,095,733
	Contract 6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	0	77,993	77,993
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	5,718,551	(506,334)	5,212,217
	Contract 6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	83,550	(10,686)	72,864
	Contract 6	D-3		XIX	90.00	2	Medi-Cal Ancillary Charges - Clinic	456,753	(139,505)	317,248
	Contract 6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	27,167,552	(2,478,951)	24,688,601
15	Contract 2	E-3		XIX	8.00	1	Medi-Cal Routine Service Charges	\$12,514,739	(\$1,081,610)	\$11,433,129
	Contract 2	E-3		XIX	9.00	1	Medi-Cal Ancillary Service Charges	27,167,552	(2,478,951)	24,688,601

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Provider Name			Fiscal Period				Provider NPI		Adjustments	
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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 - CONTRACT										
-Continued from previous page-										
16	Contract 3	E-3	XIX		32.00	Medi-Cal Deductibles	\$0	\$1,632	\$1,632	
	Contract 3	E-3	XIX		33.00	Medi-Cal Coinsurance	0	171,472	171,472	
To adjust Medi-Cal Settlement Data to agree with the following Paid Claims Summary: Report Date: June 13, 2013 Payment Period: January 1, 2011 through May 31, 2013 Service Period: January 1, 2011 through December 31, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
PACIFIC ALLIANCE MEDICAL CENTER			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1881656460		17	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTER</u>										
17	1	N/A					Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$51,716	\$51,716