REPORT
ON THE
COST REPORT REVIEW

PALOMAR MEDICAL CENTER
ESCONDIDO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS:
1457321317 AND 1558331918

FISCAL PERIOD ENDED
JUNE 30, 2011

Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Kate Vvedenskaya

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

April 26,2013

Stephanie Love
Director of Finance
Palomar Pomerado Health
2227 Enterprise Street
Escondido, CA 92029

PALOMAR MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1457321317
FISCAL PERIOD ENDED JUNE 30, 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 $50,736, 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 Distinct Part Nursing Facility Per Diem (DPNF Schedules)

5. 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.

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.

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
1.	**Medi-Cal Noncontract Settlement (SCHEDULE 1)**		
	NPI: 1457321317		
	Reported	$ (15,191)	
	Net Change	$ 2,433	
	Audited Amount Due Provider (State)	$ (12,758)	
2.	**Subprovider I (SCHEDULE 1-1)**		
	NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
3.	**Subprovider II (SCHEDULE 1-2)**		
	NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
4.	**Medi-Cal Contract Cost (CONTRACT SCH 1)**		
	NPI: 1457321317		
	Reported		$ 30,509,566
	Net Change		$ (2,258,507)
	Audited Cost		$ 28,251,059
	Audited Amount Due Provider (State)	$ (36,176)	
5.	**Distinct Part Nursing Facility (DPNF SCH 1)**		
	NPI: 1558331918		
	Reported		$ 422.48
	Net Change		$ (110.98)
	Audited Cost Per Day		$ 311.50
	Audited Amount Due Provider (State)	$ (1,802)	
6.	**Distinct Part Nursing Facility (DPNF SCH 1-1)**		
	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)**		
	NPI:		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	

8.	**Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)**	$ (50,736)	
9.	**Total Medi-Cal Cost**		$ 28,251,059

SUMMARY OF FINDINGS

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
10.	**Subacute (SUBACUTE SCH 1-1)**		
	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)**		
	NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
12.	**Rural Health Clinic (RHC 95-210 SCH 1)**		
	NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
13.	**Rural Health Clinic (RHC 95-210 SCH 1-1)**		
	NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
14.	**County Medical Services Program (CMSP SCH 1)**		
	NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
15.	**Transitional Care (TC SCH 1)**		
	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)**	$ (50,736)	

STATE OF CALIFORNIA

SCHEDULE 1
PROGRAM: NONCONTRACT

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

				REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)			$ 55,505	$ 26,086
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)			$ 55,505	$ 26,086
6.	Interim Payments (Adj 14)			$ (70,696)	$ (38,844)
7.	Balance Due Provider (State)			$ (15,191)	$ (12,758)
8.	Duplicate Payments (Adj)			$ 0	$ 0
9.		$	$	0	0
10.		$	$	0	0
11.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)			$ (15,191)	$ (12,758)

(To Summary of Findings)

STATE OF CALIFORNIA

SCHEDULE 2
PROGRAM: NONCONTRACT

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

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	$ 55,505	$ 30,153
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 12)	$ 281,160	$ 139,690
3. Inpatient Ancillary Service Charges (Adj 12)	$ 74,828	$ 88,018
4. Total Charges - Medi-Cal Inpatient Services	$ 355,988	$ 227,708
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	$ 300,483	$ 197,555
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	$ 0	$ 0
	(To Schedule 1)	

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

STATE OF CALIFORNIA

SCHEDULE 3
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

				REPORTED	AUDITED
1.	Medi-Cal Inpatient Ancillary Services (Schedule 5)			$ 10,009	$ 11,887
2.	Medi-Cal Inpatient Routine Services (Schedule 4)			$ 45,496	$ 18,266
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)			$ 55,505	$ 30,153
7.	Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)			$ (See Schedule 1)	$ 0
8.	SUBTOTAL			$ 55,505 (To Schedule 2)	$ 30,153
9.	Medi-Cal Deductibles (Adj)			$ 0	$ 0
10.	Medi-Cal Coinsurance (Adj 13)			$ 0	$ (4,067)
11.	Net Cost of Covered Services Rendered to Medi-Cal Inpatients			$ 55,505 (To Schedule 1)	$ 26,086

STATE OF CALIFORNIA

SCHEDULE 4
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

GENERAL SERVICE UNIT NET OF SWING-BED COSTS	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 6)	63,348	78,340
2. Inpatient Days (include private, exclude swing-bed)	63,348	78,340
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 6)	63,348	78,340
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 10)	1	0
SWING-BED ADJUSTMENT		
10. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	$ 0.00	$ 0.00
11. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	$ 0.00	$ 0.00
12. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	$ 0.00	$ 0.00
13. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	$ 0.00	$ 0.00
14. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	$ 68,559,497	$ 74,966,008
15. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	$ 0	$ 0
16. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	$ 0	$ 0
17. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	$ 0	$ 0
18. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	$ 0	$ 0
19. Total Swing-Bed Cost (Sum of Lines 22 to 25)	$ 0	$ 0
20. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	$ 68,559,497	$ 74,966,008
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
21. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	$ 178,684,506	$ 178,684,506
22. Private Room Charges (excluding swing-bed charges)	$ 0	$ 0
23. Semi-Private Room Charges (excluding swing-bed charges)	$ 0	$ 0
24. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	$ 0.383690	$ 0.419544
25. Average Private Room Per Diem Charge (L 29 ÷ L 3)	$ 0.00	$ 0.00
26. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	$ 0.00	$ 0.00
27. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	$ 0.00	$ 0.00
28. Average Per Diem Private Room Cost Differential (L 31 x L 34)	$ 0.00	$ 0.00
29. Private Room Cost Differential Adjustment (L 35 x L 3)	$ 0	$ 0
30. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	$ 68,559,497	$ 74,966,008
PROGRAM INPATIENT OPERATING COST		
31. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	$ 1,082.27	$ 956.93
32. Program General Inpatient Routine Service Cost (L 9 x L 38)	$ 1,082	$ 0
33. Cost Applicable to Medi-Cal (Sch 4A)	$ 44,414	$ 18,266
34. Cost Applicable to Medi-Cal (Sch 4B)	$ 0	$ 0
35. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	$ 45,496	$ 18,266

(To Schedule 3)

STATE OF CALIFORNIA

SCHEDULE 4A
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	$ 5,192,174	$ 0
2. Total Inpatient Days (Adj 7)	7,711	0
3. Average Per Diem Cost	$ 673.35	$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	$ 0	$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	$ 19,415,722	$ 19,659,826
7. Total Inpatient Days (Adj 6)	9,892	9,850
8. Average Per Diem Cost	$ 1,962.77	$ 1,995.92
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	$ 0	$ 0
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
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
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
NEONATAL INTENSIVE CARE UNIT		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	$ 1,265,485	$ 1,267,763
27. Total Inpatient Days (Adj 6)	438	426
28. Average Per Diem Cost	$ 2,889.24	$ 2,975.97
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	$ 0	$ 0
ADMINISTRATIVE DAYS		
31. Average Per Diem Rate (Adj 10)	$ 396.55	$ 320.45
32. Medi-Cal Inpatient Days (Adj 10)	112	57
33. Cost Applicable to Medi-Cal	$ 44,414	$ 18,266
ADMINISTRATIVE DAYS		
34. Per Diem Rate (Adj)	$ 0.00	$ 0.00
35. Medi-Cal Inpatient Days (Adj)	0	0
36. Cost Applicable to Medi-Cal	$ 0	$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	$ 44,414	$ 18,266

(To Schedule 4)

STATE OF CALIFORNIA

SCHEDULE 4B
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	$ 24,835,609	$ 162,617,960	0.152724	$ 0	$ 0
51.00		0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	13,895,624	20,343,085	0.683064	0	0
53.00		0	0	0.000000	0	0
54.00	Radiology-Diagnostic	12,253,915	44,163,095	0.277470	474	132
54.01	Ultrasound	1,165,387	9,552,505	0.121998	0	0
55.00	Radiology-Therapeutic	2,643,288	11,174,129	0.236554	0	0
56.00	Radioisotope	1,388,526	8,485,305	0.163639	0	0
57.00	Computed Tomography (CT) Scan	2,281,974	113,545,626	0.020097	0	0
58.00	Magnetic Resonance Imaging (MRI)	1,058,703	14,165,680	0.074737	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	16,204,094	146,683,829	0.110470	29,823	3,295
60.01	Pathological Lab	1,684,790	4,228,619	0.398426	0	0
62.00	Whole Blood and Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, and Transfusion	2,574,899	3,786,446	0.680031	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
64.01	Pulmonary Function	982,912	2,703,172	0.363614	0	0
65.00	Respiratory Therapy	6,412,485	42,260,699	0.151736	0	0
66.00	Physical Therapy	5,534,719	15,519,219	0.356636	1,949	695
67.00	Occupational Therapy	2,133,538	6,957,054	0.306673	0	0
68.00	Speech Pathology	1,831,902	5,897,213	0.310639	0	0
69.00	Electrocardiology	3,135,042	21,918,835	0.143030	0	0
69.01	Cardiac Cath Lab	2,138,966	20,367,911	0.105016	0	0
70.00	Electroencephalography	553,943	2,634,365	0.210276	0	0
71.00	Medical Supplies Charged to Patients	25,158,517	63,994,225	0.393137	0	0
72.00	Implantable Devices Charged to Patients	16,651,809	29,718,606	0.560316	0	0
73.00	Drugs Charged to Patients	18,557,711	133,294,398	0.139223	55,772	7,765
74.00	Renal Dialysis	958,475	5,090,385	0.188291	0	0
75.00		0	0	0.000000	0	0
76.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		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
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
90.01	Psychiatric Day Care	1,484,807	6,941,696	0.213897	0	0
90.06	Diab Clinic	377,493	154,467	2.443843	0	0
91.00	Emergency	21,466,138	120,341,783	0.178376	0	0
92.00	Observation Beds (Non-Distinct Part)	0	17,750,112	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	$ 187,365,267	$ 1,034,290,419		$ 88,018	$ 11,887

(To Schedule 3)

* From Schedule 8, Column 26

STATE OF CALIFORNIA

SCHEDULE 6
PROGRAM: NONCONTRACT

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adj 11)	AUDITED
50.00	Operating Room	$ 0	$	$ 0
51.00				0
52.00	Delivery Room and Labor Room	0		0
53.00				0
54.00	Radiology-Diagnostic	474	0	474
54.01	Ultrasound	0		0
55.00	Radiology-Therapeutic	0		0
56.00	Radioisotope	0		0
57.00	Computed Tomography (CT) Scan	0		0
58.00	Magnetic Resonance Imaging (MRI)	0		0
59.00	Cardiac Catheterization	0		0
60.00	Laboratory	25,640	4,183	29,823
60.01	Pathological Lab	0		0
62.00	Whole Blood and Packed Red Blood Cells	0		0
63.00	Blood Storing, Processing, and Transfusion	0		0
64.00	Intravenous Therapy	0		0
64.01	Pulmonary Function	0		0
65.00	Respiratory Therapy	0		0
66.00	Physical Therapy	1,516	433	1,949
67.00	Occupational Therapy	0		0
68.00	Speech Pathology	0		0
69.00	Electrocardiology	0		0
69.01	Cardiac Cath Lab	0		0
70.00	Electroencephalography	0		0
71.00	Medical Supplies Charged to Patients	0		0
72.00	Implantable Devices Charged to Patients	0		0
73.00	Drugs Charged to Patients	47,198	8,574	55,772
74.00	Renal Dialysis	0		0
75.00				0
76.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)	0		0
89.00	Federally Qualified Health Center (FQHC)	0		0
90.00	Clinic	0		0
90.01	Psychiatric Day Care	0		0
90.06	Diab Clinic	0		0
91.00	Emergency	0		0
92.00	Observation Beds (Non-Distinct Part)	0		0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		$ 74,828	$ 13,190	$ 88,018

(To Schedule 5)

STATE OF CALIFORNIA

SCHEDULE 7
PROGRAM: NONCONTRACT

COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
53.00	Anesthesiology	$ 0	$ 0	0.000000	$	$ 0
54.00	Radiology - Diagnostic	0	0	0.000000		0
55.00	Radioisotope	0	0	0.000000		0
60.00	Laboratory	0	0	0.000000		0
69.00	Electrocardiology	0	0	0.000000		0
70.00	Electroencephalography	0	0	0.000000		0
91.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	$ 0	$ 0		$ 0	$ 0

(To Schedule 3)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

				REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)			$ 30,509,566	$ 28,251,059
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)			$ 30,509,566	$ 28,251,059
6.		$	$	0	0
7.		$	$	0	0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)			$ 30,509,566	$ 28,251,059
				(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adjs 21,22)			$ 0	$ (17,261)
10.	Medi-Cal Credit Balances (Adj 20)			$ 0	$ (18,915)
11.		$	$	0	0
12.		$	$	0	0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)			$ 0	$ (36,176)
				(To Summary of Findings)	

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

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	$ 30,920,190	$ 28,676,034
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 17)	$ 39,460,092	$ 39,153,379
3. Inpatient Ancillary Service Charges (Adj 17)	$ 74,841,634	$ 78,229,666
4. Total Charges - Medi-Cal Inpatient Services	$ 114,301,726	$ 117,383,045
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	$ 83,381,536	$ 88,707,011
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	$ 0	$ 0
	(To Contract Sch 1)	

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

COMPUTATION OF
MEDI-CAL NET COST OF COVERED SERVICES

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

		REPORTED	AUDITED
1.	Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	$ 15,390,478	$ 15,902,157
2.	Medi-Cal Inpatient Routine Services (Contract Sch 4)	$ 15,529,712	$ 12,773,877
3.	Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	$ 0	$ 0
4.	Medical and Other Services	$	$ 0
5.	$ $	0	0
6.	SUBTOTAL (Sum of Lines 1 through 5)	$ 30,920,190	$ 28,676,034
7.	Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	$ (See Contract Sch 1)	$ 0
8.	SUBTOTAL	$ 30,920,190 (To Contract Sch 2)	$ 28,676,034
9.	Medi-Cal Deductibles (Adj 18)	$ 0	$ (119,587)
10.	Medi-Cal Coinsurance (Adj 18)	$ (410,624)	$ (305,388)
11.	Net Cost of Covered Services Rendered to Medi-Cal Inpatients	$ 30,509,566 (To Contract Sch 1)	$ 28,251,059

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 6)	63,348	78,340
2. Inpatient Days (include private, exclude swing-bed)	63,348	78,340
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 6)	63,348	78,340
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 15)	9,703	9,283
SWING-BED ADJUSTMENT		
10. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	$ 0.00	$ 0.00
11. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	$ 0.00	$ 0.00
12. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	$ 0.00	$ 0.00
13. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	$ 0.00	$ 0.00
14. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	$ 68,559,497	$ 74,966,008
15. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	$ 0	$ 0
16. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	$ 0	$ 0
17. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	$ 0	$ 0
18. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	$ 0	$ 0
19. Total Swing-Bed Cost (Sum of Lines 22 to 25)	$ 0	$ 0
20. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	$ 68,559,497	$ 74,966,008
PRIVATE ROOM DIFFERENTIAL ADJUSTMENT		
21. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	$ 178,684,506	$ 178,684,506
22. Private Room Charges (excluding swing-bed charges) (Adj)	$ 0	$ 0
23. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	$ 0	$ 0
24. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	$ 0.383690	$ 0.419544
25. Average Private Room Per Diem Charge (L 29 ÷ L 3)	$ 0.00	$ 0.00
26. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	$ 0.00	$ 0.00
27. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	$ 0.00	$ 0.00
28. Average Per Diem Private Room Cost Differential (L 31 x L 34)	$ 0.00	$ 0.00
29. Private Room Cost Differential Adjustment (L 35 x L 3)	$ 0	$ 0
30. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	$ 68,559,497	$ 74,966,008
PROGRAM INPATIENT OPERATING COST		
31. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	$ 1,082.27	$ 956.93
32. Program General Inpatient Routine Service Cost (L 9 x L 38)	$ 10,501,266	$ 8,883,181
33. Cost Applicable to Medi-Cal (Contract Sch 4A)	$ 5,028,446	$ 3,890,696
34. Cost Applicable to Medi-Cal (Contract Sch 4B)	$ 0	$ 0
35. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	$ 15,529,712	$ 12,773,877

(To Contract Sch 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	$ 5,192,174	$ 0
2. Total Inpatient Days (Adj 7)	7,711	0
3. Average Per Diem Cost	$ 673.35	$ 0.00
4. Medi-Cal Inpatient Days (Adjs 9,15)	2,573	0
5. Cost Applicable to Medi-Cal	$ 1,732,530	$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	$ 19,415,722	$ 19,659,826
7. Total Inpatient Days (Adj 6)	9,892	9,850
8. Average Per Diem Cost	$ 1,962.77	$ 1,995.92
9. Medi-Cal Inpatient Days (Adj 15)	1,638	1,754
10. Cost Applicable to Medi-Cal	$ 3,215,017	$ 3,500,844
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
15. Cost Applicable to Medi-Cal	$ 0	$ 0
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
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
25. Cost Applicable to Medi-Cal	$ 0	$ 0
NEONATAL INTENSIVE CARE UNIT		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	$ 1,265,485	$ 1,267,763
27. Total Inpatient Days (Adj 6)	438	426
28. Average Per Diem Cost	$ 2,889.24	$ 2,975.97
29. Medi-Cal Inpatient Days (Adj 15)	28	131
30. Cost Applicable to Medi-Cal	$ 80,899	$ 389,852
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	$ 5,028,446	$ 3,890,696

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

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

(To Contract Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	$ 24,835,609	$ 162,617,960	0.152724	$ 12,954,848	$ 1,978,512
51.00		0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	13,895,624	20,343,085	0.683064	5,848,971	3,995,220
53.00		0	0	0.000000	0	0
54.00	Radiology-Diagnostic	12,253,915	44,163,095	0.277470	1,845,677	512,119
54.01	Ultrasound	1,165,387	9,552,505	0.121998	598,025	72,958
55.00	Radiology-Therapeutic	2,643,288	11,174,129	0.236554	114,532	27,093
56.00	Radioisotope	1,388,526	8,485,305	0.163639	221,895	36,311
57.00	Computed Tomography (CT) Scan	2,281,974	113,545,626	0.020097	6,318,133	126,978
58.00	Magnetic Resonance Imaging (MRI)	1,058,703	14,165,680	0.074737	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	16,204,094	146,683,829	0.110470	14,514,030	1,603,358
60.01	Pathological Lab	1,684,790	4,228,619	0.398426	387,845	154,527
62.00	Whole Blood and Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, and Transfusion	2,574,899	3,786,446	0.680031	441,206	300,034
64.00	Intravenous Therapy	0	0	0.000000	0	0
64.01	Pulmonary Function	982,912	2,703,172	0.363614	464,515	168,904
65.00	Respiratory Therapy	6,412,485	42,260,699	0.151736	5,355,449	812,616
66.00	Physical Therapy	5,534,719	15,519,219	0.356636	280,355	99,985
67.00	Occupational Therapy	2,133,538	6,957,054	0.306673	4,240	1,300
68.00	Speech Pathology	1,831,902	5,897,213	0.310639	11,609	3,606
69.00	Electrocardiology	3,135,042	21,918,835	0.143030	434,834	62,194
69.01	Cardiac Cath Lab	2,138,966	20,367,911	0.105016	352,541	37,023
70.00	Electroencephalography	553,943	2,634,365	0.210276	35,392	7,442
71.00	Medical Supplies Charged to Patients	25,158,517	63,994,225	0.393137	4,704,438	1,849,490
72.00	Implantable Devices Charged to Patients	16,651,809	29,718,606	0.560316	1,450,952	812,992
73.00	Drugs Charged to Patients	18,557,711	133,294,398	0.139223	17,225,279	2,398,163
74.00	Renal Dialysis	958,475	5,090,385	0.188291	930,331	175,173
75.00		0	0	0.000000	0	0
76.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		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
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
90.01	Psychiatric Day Care	1,484,807	6,941,696	0.213897	0	0
90.06	Diab Clinic	377,493	154,467	2.443843	0	0
91.00	Emergency	21,466,138	120,341,783	0.178376	3,734,569	666,159
92.00	Observation Beds (Non-Distinct Part)	0	17,750,112	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	$ 187,365,267	$ 1,034,290,419		$ 78,229,666	$ 15,902,157

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adj 16)	AUDITED
50.00	Operating Room	$ 12,443,401	$ 511,447	$ 12,954,848
51.00				0
52.00	Delivery Room and Labor Room	5,808,827	40,144	5,848,971
53.00				0
54.00	Radiology-Diagnostic	2,543,032	(697,355)	1,845,677
54.01	Ultrasound	577,524	20,501	598,025
55.00	Radiology-Therapeutic	114,532	0	114,532
56.00	Radioisotope	209,530	12,365	221,895
57.00	Computed Tomography (CT) Scan	5,321,637	996,496	6,318,133
58.00	Magnetic Resonance Imaging (MRI)	0	0	0
59.00	Cardiac Catheterization	0	0	0
60.00	Laboratory	13,774,657	739,373	14,514,030
60.01	Pathological Lab	371,582	16,263	387,845
62.00	Whole Blood and Packed Red Blood Cells	0	0	0
63.00	Blood Storing, Processing, and Transfusion	408,151	33,055	441,206
64.00	Intravenous Therapy	0	0	0
64.01	Pulmonary Function	438,017	26,498	464,515
65.00	Respiratory Therapy	4,958,889	396,560	5,355,449
66.00	Physical Therapy	248,525	31,830	280,355
67.00	Occupational Therapy	0	4,240	4,240
68.00	Speech Pathology	778	10,831	11,609
69.00	Electrocardiology	407,925	26,909	434,834
69.01	Cardiac Cath Lab	261,501	91,040	352,541
70.00	Electroencephalography	32,692	2,700	35,392
71.00	Medical Supplies Charged to Patients	4,425,850	278,588	4,704,438
72.00	Implantable Devices Charged to Patients	1,434,161	16,791	1,450,952
73.00	Drugs Charged to Patients	16,588,824	636,455	17,225,279
74.00	Renal Dialysis	894,653	35,678	930,331
75.00				0
76.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
90.01	Psychiatric Day Care			0
90.06	Diab Clinic			0
91.00	Emergency	3,576,946	157,623	3,734,569
92.00	Observation Beds (Non-Distinct Part)			0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		$ 74,841,634	$ 3,388,032	$ 78,229,666

(To Contract Sch 5)

COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1457321317

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
53.00	Anesthesiology	$ 0	$ 0	0.000000	$	$ 0
54.00	Radiology - Diagnostic	0	0	0.000000		0
55.00	Radioisotope	0	0	0.000000		0
60.00	Laboratory	0	0	0.000000		0
69.00	Electrocardiology	0	0	0.000000		0
70.00	Electroencephalography	0	0	0.000000		0
91.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	$ 0	$ 0		$ 0	$ 0

(To Contract Sch 3)

COMPUTATION OF DISTINCT PART NURSING FACILITY PER DIEM

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1558331918

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	$ 0	$ 0	$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	$ 13,107,764	$ 9,698,821	$ (3,408,943)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	$ 13,107,764	$ 9,698,821	$ (3,408,943)
4. Total Distinct Part Patient Days (Adj 8)	31,026	31,136	110
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	$ 422.48	$ 311.50	$ (110.98)
DPNF OVERPAYMENTS AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj 23)	$ 0	$ (1,802)	$ (1,802)
7. Medi-Cal Credit Balances (Adj)	$ 0	$ 0	$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	$ 0	$ (1,802)	$ (1,802)
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	96	96	0
10. Total Licensed Capacity (All levels) (Adj)	401	401	0
11. Total Medi-Cal DP Patient Days (Adj 19)	0	24,067	24,067
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	$ 1,081,324	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	$ 1,081,324	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	$ 5,289,812	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	$ 1,842,485	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	$ 7,132,297	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1558331918

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	$ 4,453,314	$ 4,453,314	$ 0
1.00	Capital Related Costs-Buildings and Fixtures	354,407	354,407	0
2.00	Capital Related Costs-Movable Equipment	568,338	568,338	0
3.00	Other Capital Related Costs		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	701,969	701,966	(3)
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	1,223,750	1,223,749	(1)
6.00	Maintenance and Repairs	778,992	0	(778,992)
7.00	Operation of Plant	2,323,468	0	(2,323,468)
8.00	Laundry and Linen Service	112,715	0	(112,715)
9.00	Housekeeping	764,383	772,022	7,639
10.00	Dietary	1,015,592	1,056,246	40,654
11.00	Cafeteria	249,632	0	(249,632)
12.00			0	0
13.00	Nursing Administration	281,289	286,788	5,499
14.00	Central Services and Supply	0	0	0
15.00	Pharmacy	0	0	0
16.00	Medical Records and Library	85,010	86,490	1,480
17.00	Social Service	194,905	195,501	596
18.00			0	0
19.00			0	0
20.00			0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0	0
22.00			0	0
23.00	Paramedical Ed. Program	0	0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	$ 13,107,764	$ 9,698,821	$ (3,408,943)

(To DPNF Sch 1)

* From Schedule 8, line 44 plus line 45.

SCHEDULE OF TOTAL DISTINCT PART ANCILLARY COSTS

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1558331918

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL DP ANCILLARY CHARGES **	TOTAL ANCILLARY COST***
ANCILLARY COST CENTERS					**(From DPNF Sch 4)**	
65.00	Respiratory Therapy	$ 6,412,485	$ 42,260,699	0.151736	$ 0	$ 0
71.00	Med Supply Charged to Patients	25,158,517	63,994,225	0.393137	0	0
73.00	Drugs Charged to Patients	18,557,711	133,294,398	0.139223	0	0
				0.000000	0	0
				0.000000	0	0
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				0.000000	0	0
101.00	TOTAL	$ 50,128,713	$ 239,549,322		$ 0	$ 0

(To DPNF Sch 1)

* From Schedule 8, Column 26.
** Total Distinct Part Ancillary Charges included in the rate.
*** Total Distinct Part Ancillary Costs included in the rate.

STATE OF CALIFORNIA DPNF SCH 4

ADJUSTMENTS TO TOTAL
DISTINCT PART ANCILLARY CHARGES

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1558331918

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adj)	AUDITED
65.00	Respiratory Therapy	$	$	$ 0
71.00	Med Supply Charged to Patients			0
73.00	Drugs Charged to Patients			0
				0
				0
				0
				0
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				0
				0
TOTAL DP ANCILLARY CHARGES		$ 0	$ 0	$ 0

(To DPNF Sch 3)

ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY

Provider Name:
PALOMAR MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

NPI:
1558331918

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Capital Related Costs-Buildings and Fixtures	$ 354,407	$ N/A
2.00	Capital Related Costs-Movable Equipment	568,338	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	1,166	700,801
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	5,972	106,284
6.00	Maintenance and Repairs	0	0
7.00	Operation of Plant	0	0
8.00	Laundry and Linen Service	0	0
9.00	Housekeeping	22,892	337,237
10.00	Dietary	107,694	345,933
11.00	Cafeteria	0	0
12.00		0	0
13.00	Nursing Administration	15,602	172,338
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records and Library	4,075	45,022
17.00	Social Service	1,179	134,870
18.00		0	0
19.00		0	0
20.00		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0
22.00		0	0
23.00	Paramedical Ed. Program	0	0
23.01		0	0
23.02		0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	$ 1,081,324	$ 1,842,485

* These amounts include both Skilled Nursing Facility expenses, line 44 and Nursing Facility expenses, line 45.

(To DPNF SCH 1)

Provider Name	Fiscal Period	NPI	Adjustments
PALOMAR MEDICAL CENTER	JULY 1, 2010 THROUGH JUNE 30, 2011	1457321317	23

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENT			
1							Nursery cost was reported in the cost report under Nursery, line 43.00. The cost center line after step-down will be reclassified to Adults and Pediatrics, line 30.00. This is done in accordance with 42 CFR 413.20, 413.24, and 413.50, in addition to CMS Pub. 15-1, Sections 2202.6, 2202.7, 2336, and 2336.1. Also, any necessary audit adjustments will be proposed in order to combine the Nursery cost center with the Adults and Pediatrics cost center.			

Provider Name	Fiscal Period	NPI	Adjustments
PALOMAR MEDICAL CENTER	JULY 1, 2010 THROUGH JUNE 30, 2011	1457321317	23

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED STATISTICS			
2	9	B-1			44.00	6	Skilled Nursing Facility (DPNF) (Square Feet)	46,345	(46,345)	0
	9	B-1			6.00	6	Total—Square Feet	586,352	(46,345)	540,007
							To eliminate Maintenance and Repairs statistic for the Skilled Nursing Facility due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			
3	9	B-1			44.00	7	Skilled Nursing Facility (DPNF) (Square Feet)	46,345	(46,345)	0
	9	B-1			7.00	7	Total—Square Feet	279,202	(46,345)	232,857
							To eliminate Operation of Plant statistic for the Skilled Nursing Facility due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			
4	9	B-1			44.00	8	Skilled Nursing Facility (DPNF) (Pounds of Laundry)	536,562	(536,562)	0
	9	B-1			8.00	8	Total—Pounds of Laundry	3,460,053	(536,562)	2,923,491
							To eliminate Laundry and Linen Service statistic for the Skilled Nursing Facility for proper cost allocation. 42 CFR 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2307			
5	9	B-1			44.00	11	Skilled Nursing Facility (DPNF) (Productive Hours)	175,287	(175,287)	0
	9	B-1			11.00	11	Total—Productive Hours	2,980,140	(175,287)	2,804,853
							To eliminate Cafeteria statistic for the Skilled Nursing Facility for proper cost allocation. 42 CFR 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2307			

Provider Name	Fiscal Period	NPI	Adjustments
PALOMAR MEDICAL CENTER	JULY 1, 2010 THROUGH JUNE 30, 2011	1457321317	23

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED PATIENT DAYS			
6	Contract 4	D-1	I	V	1.00,4.00	1	Adults and Pediatrics	63,348	14,992	78,340
	Contract 4A	D-1	II	V	43.00	2	Intensive Care Unit	9,892	(42)	9,850
	Contract 4A	D-1	II	V	47.00	2	Neonatal Intensive Care Unit	438	(12)	426
							To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304			
7	Contract 4A	D-1	II	V	42.00	2	Nursery	7,711	(7,711)	0
							To eliminate total Nursery patient days due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			
8	DPNF 1	S-3	I		19.00	8	Skilled Nursing Facility (DPNF)	31,026	110	31,136
							To adjust total patient days for Skilled Nursing Facility to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304			
9	Contract 4A	D-1	II	V	42.00	4	Medi-Cal Days—Nursery	2,573	(2,474)	99 *
							To eliminate total Medi-Cal Nursery patient days due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304, W&I Code 14124.2(b)			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	NPI	Adjustments
PALOMAR MEDICAL CENTER	JULY 1, 2010 THROUGH JUNE 30, 2011	1457321317	23

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT			
10	4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	1	(1)	0
	4A	DHS 3092					Medi-Cal Average Administrative Day Rate	$396.55	($76.10)	$320.45
	4A	DHS 3092					Medi-Cal Administrative Days	112	(55)	57
11	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges—Laboratory	25,640	4,183	29,823
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges—Physical Therapy	1,516	433	1,949
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges—Drugs Charged to Patients	47,198	8,574	55,772
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges—Total	74,828	13,190	88,018
12	2	E-3		XIX	8.00	1	Medi-Cal Routine Service Charges	$281,160	($141,470)	$139,690
	2	E-3		XIX	9.00	1	Medi-Cal Ancillary Service Charges	74,828	13,190	88,018
13	3	E-3		XIX	33.00	1	Medi-Cal Coinsurance	$0	$4,067	$4,067
14	1	E-3		XIX	41.00	1	Medi-Cal Interim Payments	$70,696	($31,852)	$38,844

To adjust Medi-Cal Settlement Data to agree with the following
Fiscal Intermediary payment data:
Service Period: July 1, 2010 through June 30, 2011
Payment Period: July 1, 2010 through October 31, 2012
Reports Dated: November 27, 2012
42 CFR 413.20, 413.24, 413.53, 413.60, 413.64, and 433.139
CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408
W&I Code, Section 14115
CCR, Title 22, Sections 51173, 51511, and 51542

Provider Name	Fiscal Period	NPI	Adjustments
PALOMAR MEDICAL CENTER	JULY 1, 2010 THROUGH JUNE 30, 2011	1457321317	23

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—CONTRACT				
15	Contract 4	D-1	I	V	9.00	1	Medi-Cal Days—Adults and Pediatrics		9,703	(420)	9,283
	Contract 4A	D-1	II	V	42.00	4	Medi-Cal Days—Nursery	*	99	(99)	0
	Contract 4A	D-1	II	V	43.00	4	Medi-Cal Days—Intensive Care Unit		1,638	116	1,754
	Contract 4A	D-1	II	V	47.00	4	Medi-Cal Days—Neonatal Intensive Care Unit		28	103	131
16	Contract 6	D-3		V	50.00	2	Medi-Cal Ancillary Charges—Operating Room		$12,443,401	$511,447	$12,954,848
	Contract 6	D-3		V	52.00	2	Medi-Cal Ancillary Charges—Delivery Room and Labor Room		5,808,827	40,144	5,848,971
	Contract 6	D-3		V	54.00	2	Medi-Cal Ancillary Charges—Radiology-Diagnostic		2,543,032	(697,355)	1,845,677
	Contract 6	D-3		V	54.01	2	Medi-Cal Ancillary Charges—Ultrasound		577,524	20,501	598,025
	Contract 6	D-3		V	56.00	2	Medi-Cal Ancillary Charges—Radioisotope		209,530	12,365	221,895
	Contract 6	D-3		V	57.00	2	Medi-Cal Ancillary Charges—Computed Tomography (CT) Scan		5,321,637	996,496	6,318,133
	Contract 6	D-3		V	60.00	2	Medi-Cal Ancillary Charges—Laboratory		13,774,657	739,373	14,514,030
	Contract 6	D-3		V	60.01	2	Medi-Cal Ancillary Charges—Pathological Lab		371,582	16,263	387,845
	Contract 6	D-3		V	63.00	2	Medi-Cal Ancillary Charges—Blood Storing, Processing, and Transfusion		408,151	33,055	441,206
	Contract 6	D-3		V	64.01	2	Medi-Cal Ancillary Charges—Pulmonary Function		438,017	26,498	464,515
	Contract 6	D-3		V	65.00	2	Medi-Cal Ancillary Charges—Respiratory Therapy		4,958,889	396,560	5,355,449
	Contract 6	D-3		V	66.00	2	Medi-Cal Ancillary Charges—Physical Therapy		248,525	31,830	280,355
	Contract 6	D-3		V	67.00	2	Medi-Cal Ancillary Charges—Occupational Therapy		0	4,240	4,240
	Contract 6	D-3		V	68.00	2	Medi-Cal Ancillary Charges—Speech Pathology		778	10,831	11,609
	Contract 6	D-3		V	69.00	2	Medi-Cal Ancillary Charges—Electrocardiology		407,925	26,909	434,834
	Contract 6	D-3		V	69.01	2	Medi-Cal Ancillary Charges—Cardiac Cath Lab		261,501	91,040	352,541
	Contract 6	D-3		V	70.00	2	Medi-Cal Ancillary Charges—Electroencephalography		32,692	2,700	35,392
	Contract 6	D-3		V	71.00	2	Medi-Cal Ancillary Charges—Medical Supplies Charged to Patients		4,425,850	278,588	4,704,438
	Contract 6	D-3		V	72.00	2	Medi-Cal Ancillary Charges—Implantable Devices Charged to Patients		1,434,161	16,791	1,450,952
	Contract 6	D-3		V	73.00	2	Medi-Cal Ancillary Charges—Drugs Charged to Patients		16,588,824	636,455	17,225,279
	Contract 6	D-3		V	74.00	2	Medi-Cal Ancillary Charges—Renal Dialysis		894,653	35,678	930,331
	Contract 6	D-3		V	91.00	2	Medi-Cal Ancillary Charges—Emergency		3,576,946	157,623	3,734,569
	Contract 6	D-3		V	200.00	2	Medi-Cal Ancillary Charges—Total		74,841,634	3,388,032	78,229,666

-Continued on next page-

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	NPI	Adjustments
PALOMAR MEDICAL CENTER	JULY 1, 2010 THROUGH JUNE 30, 2011	1457321317	23

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
-Continued from previous page-							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—CONTRACT			
17	Contract 2	E-3	VII	V	8.00	1	Medi-Cal Routine Service Charges	$39,460,092	($306,713)	$39,153,379
	Contract 2	E-3	VII	V	9.00	1	Medi-Cal Ancillary Service Charges	74,841,634	3,388,032	78,229,666
18	Contract 3	E-3	VII	V	32.00	1	Medi-Cal Deductibles	$0	$119,587	$119,587
	Contract 3	E-3	VII	V	33.00	1	Medi-Cal Coinsurance	410,624	(105,236)	305,388

To adjust Medi-Cal Settlement Data to agree with the following
Fiscal Intermediary payment data:
Service Period: July 1, 2010 through June 30, 2011
Payment Period: July 1, 2010 through October 31, 2012
Reports Dated: November 27, 2012
42 CFR 413.20, 413.24, 413.53, and 433.139
CMS Pub. 15-1, Sections 2300 and 2304
CCR, Title 22, Section 51541

Provider Name	Fiscal Period	NPI	Adjustments
PALOMAR MEDICAL CENTER	JULY 1, 2010 THROUGH JUNE 30, 2011	1457321317	23

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA—DPNF			
19	DPNF 1	S-3	I	XIX	19.00	7	Medi-Cal Days—Skilled Nursing Facility (DPNF) To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data: Payment Period: July 1, 2010 through October 31, 2012 Service Period: July 1, 2010 through June 30, 2011 Report Date: November 28, 2012 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	24,067	24,067

Provider Name	Fiscal Period	NPI	Adjustments
PALOMAR MEDICAL CENTER	JULY 1, 2010 THROUGH JUNE 30, 2011	1457321317	23

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS			
20	Contract 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	$18,915	$18,915
21	Contract 1	N/A					Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed, for inpatient services. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	$0	$14,457	$14,457 *
22	Contract 1	N/A					Medi-Cal Overpayments * To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed, for outpatient services. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	$14,457	$2,804	$17,261
23	DPNF 1	N/A					Medi-Cal Overpayments—Skilled Nursing Facility (DPNF) To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	$0	$1,802	$1,802

*Balance carried forward from prior/to subsequent adjustments