

**REPORT ON THE
COST REPORT REVIEW**

**SHARP CORONADO HOSPITAL AND
HEALTHCARE CENTER
CORONADO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS:
1154304475 AND 1184607418**

**FISCAL PERIOD ENDED
SEPTEMBER 30, 2011**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Sergio Gonzalez
Auditor: Ana R. Macias**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 30, 2013

Administrator
Sharp Coronado Hospital and Healthcare Center
250 Prospect Place
Coronado, CA 92118-1943

SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1154304475
FISCAL PERIOD ENDED SEPTEMBER 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 \$79,363, 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 Contract Cost (CONTRACT Schedules)
3. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Computation of Subacute Per Diem (ADULT SUBACUTE 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 Fee-For-Service Rates Development 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

cc: See Next Page

Administrator
Page 3

cc: Donna Wells
Manager, Reimbursement and Finance
Sharp HealthCare
8695 Spectrum Center Boulevard
San Diego, CA 92123-1489

SUMMARY OF FINDINGS

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
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: 1154304475	Reported		\$ 1,316,874
	Net Change		\$ (183,185)
	Audited Cost		\$ 1,133,689
	Audited Amount Due Provider (State)	\$ (153)	
5. Distinct Part Nursing Facility (DPNF SCH 1) NPI: 1184607418	Reported		\$ 396.25
	Net Change		\$ (3.22)
	Audited Cost Per Day		\$ 393.03
	Audited Amount Due Provider (State)	\$ 0	
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: 1184607418	Reported		\$ 706.12
	Net Change		\$ (7.55)
	Audited Cost Per Day		\$ 698.57
	Audited Amount Due Provider (State)	\$ (79,210)	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (79,363)	
9. Total Medi-Cal Cost			\$ 1,133,689

SUMMARY OF FINDINGS

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 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)		\$ (79,363)	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

NPI:
1154304475

		<u>REPORTED</u>	<u>AUDITED</u>
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ <u>1,316,874</u>	\$ <u>1,133,689</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>N/A</u>
4.	\$	\$ <u>0</u>	<u>0</u>
5. Subtotal (Sum of Lines 1 through 4)		\$ <u>1,316,874</u>	\$ <u>1,133,689</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>1,316,874</u></u>	\$ <u><u>1,133,689</u></u>
		(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj 25)		\$ <u>0</u>	\$ <u>(153)</u>
10. Medi-Cal Credit Balances (Adj)		\$ <u>0</u>	\$ <u>0</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>(153)</u></u>
		(To Summary of Findings)	

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

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

NPI:
1154304475

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>1,316,874</u>	\$ <u>1,156,222</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 14)	\$ <u>1,894,696</u>	\$ <u>1,735,532</u>
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3. Inpatient Ancillary Service Charges (Adj 14)	\$ <u>4,362,923</u>	\$ <u>3,790,666</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>6,257,619</u>	\$ <u>5,526,198</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>4,940,745</u>	\$ <u>4,369,976</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:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

NPI:
1154304475

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

REPORTED	AUDITED
8,603	8,603
8,603	8,603
0	0
8,603	8,603
0	0
0	0
0	0
0	0
279	252

INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	8,603	8,603
2. Inpatient Days (include private, exclude swing-bed)	8,603	8,603
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	8,603	8,603
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 12)	279	252

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)	\$ 10,076,206	\$ 10,022,520
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 through 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 10,076,206	\$ 10,022,520

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 29,374,763	\$ 29,374,763
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 29,374,763	\$ 29,374,763
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.343023	\$ 0.341195
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)	\$ 3,414.48	\$ 3,414.48
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 10,076,206	\$ 10,022,520

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,171.24	\$ 1,165.00
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 326,776	\$ 293,580
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 340,034	\$ 296,916
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 666,810	\$ 590,496

(To Contract Sch 3)

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

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

NPI:
1154304475

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 2,398,407	\$ 2,385,658
7. Total Inpatient Days (Adj)	924	924
8. Average Per Diem Cost	\$ 2,595.68	\$ 2,581.88
9. Medi-Cal Inpatient Days (Adj 12)	131	115
10. Cost Applicable to Medi-Cal	\$ 340,034	\$ 296,916
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
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
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 340,034	\$ 296,916

(To Contract Sch 4)

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

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

NPI:
1154304475

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:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

NPI:
1154304475

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 7,589,931	\$ 36,696,614	0.206829	\$ 208,351	\$ 43,093
54.00	Radiology-Diagnostic	1,894,492	8,407,332	0.225338	88,234	19,882
57.00	Computed Tomography (CT) Scan	507,502	10,590,256	0.047922	192,077	9,205
58.00	Magnetic Resonance Imaging (MRI)	427,522	2,969,230	0.143984	42,386	6,103
58.01	Ultrasound	279,128	2,382,551	0.117155	27,145	3,180
59.01	Vascular Laboratory	167,337	836,517	0.200040	0	0
60.00	Laboratory	3,663,324	26,568,346	0.137883	773,709	106,681
60.01	Pathology	183,818	547,679	0.335631	8,840	2,967
63.00	Blood Storing, Processing, and Transfusion	409,857	600,370	0.682674	66,415	45,340
65.00	Respiratory Therapy	1,592,208	7,597,163	0.209579	188,098	39,421
66.00	Physical Therapy	2,275,722	5,734,422	0.396853	22,884	9,082
67.00	Occupational Therapy	227,937	804,154	0.283450	958	272
68.00	Speech Pathology	61,870	247,081	0.250404	536	134
69.00	Electrocardiology	229,478	2,023,162	0.113425	150,315	17,050
70.00	Electroencephalography	17,258	90,629	0.190427	4,708	897
71.00	Medical Supplies Charged to Patients	3,275,133	19,106,655	0.171413	234,798	40,247
72.00	Implantable Devices Charged to Patients	3,413,537	9,474,342	0.360293	0	0
73.00	Drugs Charged to Patients	3,670,354	33,386,960	0.109934	1,587,088	174,475
74.00	Renal Dialysis	179,300	305,554	0.586802	7,559	4,436
75.00		0	0	0.000000	0	0
76.00		0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		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
87.02		0	0	0.000000	0	0
87.03		0	0	0.000000	0	0
88.00		0	0	0.000000	0	0
88.01		0	0	0.000000	0	0
88.02		0	0	0.000000	0	0
88.03		0	0	0.000000	0	0
89.00		0	0	0.000000	0	0
89.01		0	0	0.000000	0	0
90.00		0	0	0.000000	0	0
90.01	OP Behavioral Service	97,641	126,060	0.774563	0	0
91.00	Emergency	3,652,304	15,750,555	0.231884	186,565	43,261
98.00	Wound Care	211,132	332,608	0.634776	0	0
99.00		0	0	0.000000	0	0
99.01		0	0	0.000000	0	0
99.02		0	0	0.000000	0	0
99.03		0	0	0.000000	0	0
99.04		0	0	0.000000	0	0
	TOTAL	\$ 34,026,786	\$ 184,578,240		\$ 3,790,666	\$ 565,726

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

NPI:
1154304475

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 13)	AUDITED
50.00	Operating Room	\$ 238,407	\$ (30,056)	\$ 208,351
54.00	Radiology-Diagnostic	99,970	(11,736)	88,234
57.00	Computed Tomography (CT) Scan	215,804	(23,727)	192,077
58.00	Magnetic Resonance Imaging (MRI)	58,824	(16,438)	42,386
58.01	Ultrasound	31,013	(3,868)	27,145
59.01	Vascular Laboratory	36,181	(36,181)	0
60.00	Laboratory	899,828	(126,119)	773,709
60.01	Pathology	8,720	120	8,840
63.00	Blood Storing, Processing, and Transfusion	34,881	31,534	66,415
65.00	Respiratory Therapy	283,053	(94,955)	188,098
66.00	Physical Therapy	26,335	(3,451)	22,884
67.00	Occupational Therapy	958	0	958
68.00	Speech Pathology	975	(439)	536
69.00	Electrocardiology	147,347	2,968	150,315
70.00	Electroencephalography	5,808	(1,100)	4,708
71.00	Medical Supplies Charged to Patients	356,478	(121,680)	234,798
72.00	Implantable Devices Charged to Patients	0	0	0
73.00	Drugs Charged to Patients	1,668,093	(81,005)	1,587,088
74.00	Renal Dialysis	0	7,559	7,559
75.00				0
76.00				0
77.00				0
78.00				0
79.00				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
87.02				0
87.03				0
88.00				0
88.01				0
88.02				0
88.03				0
89.00				0
89.01				0
90.00				0
90.01	OP Behavioral Service	6,372	(6,372)	0
91.00	Emergency	243,876	(57,311)	186,565
98.00	Wound Care	0	0	0
99.00				0
99.01				0
99.02				0
99.03				0
99.04				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 4,362,923	\$ (572,257)	\$ 3,790,666

**COMPUTATION OF
DISTINCT PART NURSING FACILITY PER DIEM**

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

NPI:
1184607418

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 35,696	\$ 35,377	\$ (319)
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 5,939,685	\$ 5,908,051	\$ (31,634)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 5,975,381	\$ 5,943,428	\$ (31,953)
4. Total Distinct Part Patient Days (Adj 6)	15,080	15,122	42
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 396.25	\$ 393.03	\$ (3.22)
DPNF OVERPAYMENTS AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	43	43	0
10. Total Licensed Capacity (All levels) (Adj)	204	204	0
11. Total Medi-Cal DP Patient Days (Adj 16)	9,918	9,957	39
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 441,153	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 441,153	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,217,024	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,046,174	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 3,263,198	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

NPI:
1184607418

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 2,712,832	\$ 2,712,622	\$ (210)
1.00	Capital Related Costs—Buildings and Fixtures	0	0	0
1.01	Capital Related Costs—NF Buildings and Fixt	304,569	304,571	2
2.00	Capital Related Costs—Movable Equipment	36,609	36,609	(0)
3.00			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
4.00	Employee Benefits	366,465	366,464	(1)
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	650,704	629,275	(21,429)
6.00	Maintenance and Repairs	84,319	83,876	(443)
7.00	Operation of Plant	410,993	408,834	(2,159)
8.00	Laundry and Linen Service	57,437	57,136	(301)
9.00	Housekeeping	199,147	198,101	(1,046)
10.00	Dietary	726,491	722,672	(3,819)
11.00	Cafeteria	39,464	39,257	(207)
12.00			0	0
13.00	Nursing Administration	170,366	169,435	(931)
14.00	Central Services and Supply	10,820	10,764	(56)
15.00	Pharmacy	0	0	0
16.00	Medical Records and Library	43,772	43,399	(373)
17.00	Social Service	125,697	125,037	(660)
18.00			0	0
19.00			0	0
20.00			0	0
21.00			0	0
22.00			0	0
23.00			0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 5,939,685	\$ 5,908,051	\$ (31,634)

(To DPNF Sch 1)

* From Schedule 8, Line 45.

ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

NPI:
1184607418

COL.	COST CENTER	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Capital Related Costs—Buildings and Fixtures	\$ 0	\$ N/A
1.01	Capital Related Costs—NF Buildings and Fixt	304,571	N/A
2.00	Capital Related Costs—Movable Equipment	36,609	N/A
3.00		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
4.00	Employee Benefits	747	365,717
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	19,655	206,661
6.00	Maintenance and Repairs	2,545	4,280
7.00	Operation of Plant	24,278	64,345
8.00	Laundry and Linen Service	7,161	3,930
9.00	Housekeeping	7,415	11,210
10.00	Dietary	26,313	125,669
11.00	Cafeteria	2,567	6,420
12.00		0	0
13.00	Nursing Administration	2,373	124,348
14.00	Central Services and Supply	3,673	3,814
15.00	Pharmacy	0	0
16.00	Medical Records and Library	1,165	28,798
17.00	Social Service	2,080	100,982
18.00		0	0
19.00		0	0
20.00		0	0
21.00		0	0
22.00		0	0
23.00		0	0
23.01		0	0
23.02		0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 441,153	\$ 1,046,174

(To DPNF SCH 1)

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

NPI:
1184607418

COMPUTATION OF SUBACUTE PER DIEM	REPORTED	AUDITED	DIFFERENCE
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 2,195,519	\$ 2,178,825	\$ (16,694)
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 15,520,932	\$ 15,438,439	\$ (82,493)
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 17,716,451	\$ 17,617,264	\$ (99,187)
4. Total Adult Subacute Patient Days (Adjs 7, 8)	25,090	25,219	129
5. Average Adult Subacute Per Diem Cost (L3 ÷ L4)	\$ 706.12	\$ 698.57	\$ (7.55)

ADULT SUBACUTE OVERPAYMENTS & OVERBILLINGS

6. Medi-Cal Overpayments (Adjs 21-24)	\$ 0	\$ (79,210)	\$ (79,210)
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (79,210)	\$ (79,210)

(To Summary of Findings)

GENERAL INFORMATION

9. Contracted Number of Adult Subacute Beds (Adj 20)	102	94	(8)
10. Total Licensed Nursing Facility Beds (Adj)	145	145	0
11. Total Licensed Capacity (All levels of care) (Adj)	204	204	0
12. Total Medi-Cal Adult Subacute Patient Days (Adj 17)	22,698	22,726	28

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 608,407	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 608,407	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 7,492,240	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 2,900,397	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 10,392,637	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj 19)	AUDITED TOTAL DAYS (Adj 9)	AUDITED MEDI-CAL DAYS (Adj 18)
19. Ventilator (Equipment Cost Only)	\$ 5,030	5,881	5,286
20. Nonventilator	N/A	19,338	N/A
21. TOTAL	N/A	25,219	N/A

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

NPI:
1184607418

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Adult Subacute	\$ 9,293,681	\$ 9,293,380	\$ (301)
1.00	Capital Related Costs—Buildings and Fixtures	196,622	196,622	(0)
1.01	Capital Related Costs—NF Buildings and Fixt	112,940	112,940	(0)
2.00	Capital Related Costs—Movable Equipment	100,588	100,588	0
3.00			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
4.00	Employee Benefits	1,238,421	1,238,434	13
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	2,081,608	2,013,149	(68,459)
6.00	Maintenance and Repairs	120,070	119,438	(632)
7.00	Operation of Plant	585,245	582,171	(3,074)
8.00	Laundry and Linen Service	75,515	75,119	(396)
9.00	Housekeeping	283,585	282,092	(1,493)
10.00	Dietary	74,600	74,208	(392)
11.00	Cafeteria	139,955	139,220	(735)
12.00			0	0
13.00	Nursing Administration	657,131	653,540	(3,591)
14.00	Central Services and Supply	133,022	132,323	(699)
15.00	Pharmacy	0	0	0
16.00	Medical Records and Library	147,814	146,554	(1,260)
17.00	Social Service	280,135	278,663	(1,472)
18.00			0	0
19.00			0	0
20.00			0	0
21.00			0	0
22.00			0	0
23.00			0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 15,520,932	\$ 15,438,439	\$ (82,493)

(To Adult Subacute Sch 1)

* From Schedule 8, Line 45.01.

ALLOCATION OF INDIRECT EXPENSES
ADULT SUBACUTE

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

NPI:
1184607418

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Capital Related Costs—Buildings and Fixtures	\$ 196,622	\$ N/A
1.01	Capital Related Costs—NF Buildings and Fixt	112,940	N/A
2.00	Capital Related Costs—Movable Equipment	100,588	N/A
3.00		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
4.00	Employee Benefits	2,526	1,235,908
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	62,879	661,140
6.00	Maintenance and Repairs	3,625	6,095
7.00	Operation of Plant	34,571	91,625
8.00	Laundry and Linen Service	9,415	5,167
9.00	Housekeeping	10,559	15,962
10.00	Dietary	2,702	12,904
11.00	Cafeteria	9,105	22,768
12.00		0	0
13.00	Nursing Administration	9,153	479,633
14.00	Central Services and Supply	45,152	46,893
15.00	Pharmacy	0	0
16.00	Medical Records and Library	3,935	97,247
17.00	Social Service	4,635	225,054
18.00		0	0
19.00		0	0
20.00		0	0
21.00		0	0
22.00		0	0
23.00		0	0
23.01		0	0
23.02		0	0
101.00	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 608,407	\$ 2,900,397

(To Adult Subacute Sch 1)

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

TRIAL BALANCE EXPENSES	3.08	EMPLOYEE BENEFITS 4.00	5.01	5.02	5.03	5.04	5.05	5.06	5.07	5.08	ACCUMULATE COST	ADMINIS-
												TRATIVE & GENERAL 5.00
ANCILLARY COST CENTERS												
50.00 Operating Room	0	550,071	0	0	0	0	0	0	0	0	5,675,293	1,044,164
54.00 Radiology-Diagnostic	0	137,260	0	0	0	0	0	0	0	0	1,430,060	263,108
57.00 Computed Tomography (CT) Scan	0	16,936	0	0	0	0	0	0	0	0	335,557	61,737
58.00 Magnetic Resonance Imaging (MRI)	0	15,831	0	0	0	0	0	0	0	0	341,108	62,759
58.01 Ultrasound	0	25,305	0	0	0	0	0	0	0	0	202,207	37,203
59.01 Vascular Laboratory	0	18,227	0	0	0	0	0	0	0	0	136,387	25,093
60.00 Laboratory	0	240,995	0	0	0	0	0	0	0	0	2,779,317	511,350
60.01 Pathology	0	9,608	0	0	0	0	0	0	0	0	121,379	22,332
63.00 Blood Storing, Processing, and Transfusion	0	0	0	0	0	0	0	0	0	0	342,617	63,036
65.00 Respiratory Therapy	0	128,641	0	0	0	0	0	0	0	0	1,222,125	224,852
66.00 Physical Therapy	0	211,327	0	0	0	0	0	0	0	0	1,728,760	318,065
67.00 Occupational Therapy	0	21,550	0	0	0	0	0	0	0	0	176,013	32,384
68.00 Speech Pathology	0	5,592	0	0	0	0	0	0	0	0	44,070	8,108
69.00 Electrocardiology	0	18,870	0	0	0	0	0	0	0	0	161,648	29,741
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	14,040	2,583
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,076,606	382,063
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,212,682	407,099
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,818,747	334,621
74.00 Renal Dialysis	0	713	0	0	0	0	0	0	0	0	137,577	25,312
75.00	0	0	0	0	0	0	0	0	0	0	0	0
76.00	0	0	0	0	0	0	0	0	0	0	0	0
77.00	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
87.00	0	0	0	0	0	0	0	0	0	0	0	0
87.01	0	0	0	0	0	0	0	0	0	0	0	0
87.02	0	0	0	0	0	0	0	0	0	0	0	0
87.03	0	0	0	0	0	0	0	0	0	0	0	0
88.00	0	0	0	0	0	0	0	0	0	0	0	0
88.01	0	0	0	0	0	0	0	0	0	0	0	0
88.02	0	0	0	0	0	0	0	0	0	0	0	0
88.03	0	0	0	0	0	0	0	0	0	0	0	0
89.00	0	0	0	0	0	0	0	0	0	0	0	0
89.01	0	0	0	0	0	0	0	0	0	0	0	0
90.00	0	0	0	0	0	0	0	0	0	0	0	0
90.01 OP Behavioral Service	0	8,862	0	0	0	0	0	0	0	0	79,858	14,693
91.00 Emergency	0	326,495	0	0	0	0	0	0	0	0	2,754,438	506,773
98.00 Wound Care	0	17,951	0	0	0	0	0	0	0	0	156,320	28,760
99.00	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
190.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	0	0	26,373	4,852
190.01 Foundation	0	2,163	0	0	0	0	0	0	0	0	52,049	9,576
190.02 Physician Meals	0	0	0	0	0	0	0	0	0	0	0	0
190.03 Retail Pharmacy	0	56,896	0	0	0	0	0	0	0	0	2,868,810	527,816
190.04 Community Service	0	8,095	0	0	0	0	0	0	0	0	71,950	13,238
190.05 Unused Space	0	0	0	0	0	0	0	0	0	0	17,135	3,153
190.06 Patient Phones	0	1,383	0	0	0	0	0	0	0	0	22,347	4,111
190.07 Cable TV	0	0	0	0	0	0	0	0	0	0	22,644	4,166

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

TRIAL BALANCE EXPENSES	EMPLOYEE BENEFITS										ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00	
	3.08	4.00	5.01	5.02	5.03	5.04	5.05	5.06	5.07	5.08			
190.08 Motion Center	0	33,455	0	0	0	0	0	0	0	0	0	291,298	53,594
194.00 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	0	0	0	107,673	19,810
194.01	0	0	0	0	0	0	0	0	0	0	0	0	0
194.02	0	0	0	0	0	0	0	0	0	0	0	0	0
194.03	0	0	0	0	0	0	0	0	0	0	0	0	0
194.04	0	0	0	0	0	0	0	0	0	0	0	0	0
194.05	0	0	0	0	0	0	0	0	0	0	0	0	0
194.06	0	0	0	0	0	0	0	0	0	0	0	0	0
194.07	0	0	0	0	0	0	0	0	0	0	0	0	0
194.08	0	0	0	0	0	0	0	0	0	0	0	0	0
194.09	0	0	0	0	0	0	0	0	0	0	0	0	0
195.00	0	0	0	0	0	0	0	0	0	0	0	0	0
195.01	0	0	0	0	0	0	0	0	0	0	0	0	0
195.02	0	0	0	0	0	0	0	0	0	0	0	0	0
195.03	0	0	0	0	0	0	0	0	0	0	0	0	0
195.04	0	0	0	0	0	0	0	0	0	0	0	0	0
195.05	0	0	0	0	0	0	0	0	0	0	0	0	0
195.06	0	0	0	0	0	0	0	0	0	0	0	0	0
195.07	0	0	0	0	0	0	0	0	0	0	0	0	0
195.08	0	0	0	0	0	0	0	0	0	0	0	0	0
195.09	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>5,729,320</u>	<u>0</u>	<u>74,425,277</u>	<u>11,565,253</u>								

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 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 SERVICES & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
190.08 Motion Center	12,682	61,814	0	29,952	6,977	3,753	0	0	753	0	996	0
194.00 Other Nonreimbursable Cost Center	501	2,444	0	1,184	133,396	246,382	0	0	0	0	0	0
194.01	0	0	0	0	0	0	0	0	0	0	0	0
194.02	0	0	0	0	0	0	0	0	0	0	0	0
194.03	0	0	0	0	0	0	0	0	0	0	0	0
194.04	0	0	0	0	0	0	0	0	0	0	0	0
194.05	0	0	0	0	0	0	0	0	0	0	0	0
194.06	0	0	0	0	0	0	0	0	0	0	0	0
194.07	0	0	0	0	0	0	0	0	0	0	0	0
194.08	0	0	0	0	0	0	0	0	0	0	0	0
194.09	0	0	0	0	0	0	0	0	0	0	0	0
195.00	0	0	0	0	0	0	0	0	0	0	0	0
195.01	0	0	0	0	0	0	0	0	0	0	0	0
195.02	0	0	0	0	0	0	0	0	0	0	0	0
195.03	0	0	0	0	0	0	0	0	0	0	0	0
195.04	0	0	0	0	0	0	0	0	0	0	0	0
195.05	0	0	0	0	0	0	0	0	0	0	0	0
195.06	0	0	0	0	0	0	0	0	0	0	0	0
195.07	0	0	0	0	0	0	0	0	0	0	0	0
195.08	0	0	0	0	0	0	0	0	0	0	0	0
195.09	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>616,390</u>	<u>2,757,470</u>	<u>204,678</u>	<u>1,287,030</u>	<u>2,225,482</u>	<u>724,060</u>	<u>0</u>	<u>1,372,791</u>	<u>1,943,154</u>	<u>2,912,146</u>	<u>1,730,146</u>	<u>529,062</u>

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

TRIAL BALANCE EXPENSES	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	SUBTOTAL 24.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 25.00	COST 26.00
ANCILLARY COST CENTERS											
50.00 Operating Room	0	0	0	0	0	0	0	0	7,589,931		7,589,931
54.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	1,894,492		1,894,492
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	507,502		507,502
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	427,522		427,522
58.01 Ultrasound	0	0	0	0	0	0	0	0	279,128		279,128
59.01 Vascular Laboratory	0	0	0	0	0	0	0	0	167,337		167,337
60.00 Laboratory	0	0	0	0	0	0	0	0	3,663,324		3,663,324
60.01 Pathology	0	0	0	0	0	0	0	0	183,818		183,818
63.00 Blood Storing, Processing, and Transfusion	0	0	0	0	0	0	0	0	409,857		409,857
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,592,208		1,592,208
66.00 Physical Therapy	0	0	0	0	0	0	0	0	2,275,722		2,275,722
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	227,937		227,937
68.00 Speech Pathology	0	0	0	0	0	0	0	0	61,870		61,870
69.00 Electrocardiology	0	0	0	0	0	0	0	0	229,478		229,478
70.00 Electroencephalography	0	0	0	0	0	0	0	0	17,258		17,258
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,275,133		3,275,133
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	3,413,537		3,413,537
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,670,354		3,670,354
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	179,300		179,300
75.00	0	0	0	0	0	0	0	0	0		0
76.00	0	0	0	0	0	0	0	0	0		0
77.00	0	0	0	0	0	0	0	0	0		0
78.00	0	0	0	0	0	0	0	0	0		0
79.00	0	0	0	0	0	0	0	0	0		0
80.00	0	0	0	0	0	0	0	0	0		0
81.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
87.00	0	0	0	0	0	0	0	0	0		0
87.01	0	0	0	0	0	0	0	0	0		0
87.02	0	0	0	0	0	0	0	0	0		0
87.03	0	0	0	0	0	0	0	0	0		0
88.00	0	0	0	0	0	0	0	0	0		0
88.01	0	0	0	0	0	0	0	0	0		0
88.02	0	0	0	0	0	0	0	0	0		0
88.03	0	0	0	0	0	0	0	0	0		0
89.00	0	0	0	0	0	0	0	0	0		0
89.01	0	0	0	0	0	0	0	0	0		0
90.00	0	0	0	0	0	0	0	0	0		0
90.01 OP Behavioral Service	0	0	0	0	0	0	0	0	97,641		97,641
91.00 Emergency	0	0	0	0	0	0	0	0	3,652,304		3,652,304
98.00 Wound Care	0	0	0	0	0	0	0	0	211,132		211,132
99.00	0	0	0	0	0	0	0	0	0		0
99.01	0	0	0	0	0	0	0	0	0		0
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
99.04	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
190.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	113,825		113,825
190.01 Foundation	0	0	0	0	0	0	0	0	112,453		112,453
190.02 Physician Meals	0	0	0	0	0	0	0	0	217,367		217,367
190.03 Retail Pharmacy	0	0	0	0	0	0	0	0	5,025,553		5,025,553
190.04 Community Service	0	0	0	0	0	0	0	0	88,105		88,105
190.05 Unused Space	0	0	0	0	0	0	0	0	59,152		59,152
190.06 Patient Phones	0	0	0	0	0	0	0	0	27,352		27,352
190.07 Cable TV	0	0	0	0	0	0	0	0	26,810		26,810

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

TRIAL BALANCE EXPENSES	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	POST		26.00
										SUBTOTAL	STEP-DOWN ADJUSTMENT	
190.08 Motion Center	0	0	0	0	0	0	0	0	461,818			461,818
194.00 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	511,390			511,390
194.01	0	0	0	0	0	0	0	0	0			0
194.02	0	0	0	0	0	0	0	0	0			0
194.03	0	0	0	0	0	0	0	0	0			0
194.04	0	0	0	0	0	0	0	0	0			0
194.05	0	0	0	0	0	0	0	0	0			0
194.06	0	0	0	0	0	0	0	0	0			0
194.07	0	0	0	0	0	0	0	0	0			0
194.08	0	0	0	0	0	0	0	0	0			0
194.09	0	0	0	0	0	0	0	0	0			0
195.00	0	0	0	0	0	0	0	0	0			0
195.01	0	0	0	0	0	0	0	0	0			0
195.02	0	0	0	0	0	0	0	0	0			0
195.03	0	0	0	0	0	0	0	0	0			0
195.04	0	0	0	0	0	0	0	0	0			0
195.05	0	0	0	0	0	0	0	0	0			0
195.06	0	0	0	0	0	0	0	0	0			0
195.07	0	0	0	0	0	0	0	0	0			0
195.08	0	0	0	0	0	0	0	0	0			0
195.09	0	0	0	0	0	0	0	0	0			0
TOTAL	<u>0</u>	<u>74,425,277</u>	<u>0</u>		<u>74,425,277</u>							

Provider Name:

SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:

SEPTEMBER 30, 2011

	CAP REL BLDG & FIX (SQ FT) 1.00	CAP REL NF BLDG & FIX (SQ FT) 1.01	CAP REL MOV EQUIP (\$ VALUE) 2.00	3.00	3.01	3.02	3.03	3.04	3.05	3.06	3.07	3.08
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs—Buildings and Fixtures											
1.01	Capital Related Costs—NF Buildings and Fixt											
2.00	Capital Related Costs—Movable Equipment											
3.00												
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
4.00	Employee Benefits	890										
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General	13,132	109	137,400								
6.00	Maintenance and Repairs	415	463	258								
7.00	Operation of Plant	7,033	1,557	17,270								
8.00	Laundry and Linen Service	341	847									
9.00	Housekeeping	1,904	433	2,698								
10.00	Dietary	2,911	665	7,356								
11.00	Cafeteria	1,581										
12.00												
13.00	Nursing Administration	715		714								
14.00	Central Services and Supply	1,576	267	461,273								
15.00	Pharmacy	1,659	100	156,891								
16.00	Medical Records and Library	745	167	15,961								
17.00	Social Service	185	85	754								
18.00												
19.00												
20.00												
21.00												
22.00												
23.00												
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	Adults and Pediatrics	17,663		41,531								
31.00	Intensive Care Unit	2,285		37,721								
32.00												
33.00												
34.00												
35.00												
40.00												
41.00												
42.00												
43.00												
44.00												
45.00	Nursing Facility (DPNF)		14,220	27,133								
45.01	ICF/MR (Adult Subacute)	14,976	5,273	74,552								
47.00												

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

TRIAL BALANCE EXPENSES	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	POST	TOTAL
										SUBTOTAL	STEP-DOWN ADJUSTMENT
										25.00	26.00
190.08 Motion Center	0	0	0	0	0	0	0	0	461,818		461,818
194.00 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	511,390		511,390
194.01	0	0	0	0	0	0	0	0	0		0
194.02	0	0	0	0	0	0	0	0	0		0
194.03	0	0	0	0	0	0	0	0	0		0
194.04	0	0	0	0	0	0	0	0	0		0
194.05	0	0	0	0	0	0	0	0	0		0
194.06	0	0	0	0	0	0	0	0	0		0
194.07	0	0	0	0	0	0	0	0	0		0
194.08	0	0	0	0	0	0	0	0	0		0
194.09	0	0	0	0	0	0	0	0	0		0
195.00	0	0	0	0	0	0	0	0	0		0
195.01	0	0	0	0	0	0	0	0	0		0
195.02	0	0	0	0	0	0	0	0	0		0
195.03	0	0	0	0	0	0	0	0	0		0
195.04	0	0	0	0	0	0	0	0	0		0
195.05	0	0	0	0	0	0	0	0	0		0
195.06	0	0	0	0	0	0	0	0	0		0
195.07	0	0	0	0	0	0	0	0	0		0
195.08	0	0	0	0	0	0	0	0	0		0
195.09	0	0	0	0	0	0	0	0	0		0
TOTAL	<u>0</u>	<u>74,425,277</u>	<u>0</u>	<u>74,425,277</u>							

Provider Name:

SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:

SEPTEMBER 30, 2011

	CAP REL BLDG & FIX (SQ FT) 1.00	CAP REL NF BLDG & FIX (SQ FT) 1.01	CAP REL MOV EQUIP (\$ VALUE) 2.00	3.00	3.01	3.02	3.03	3.04	3.05	3.06	3.07	3.08
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs—Buildings and Fixtures											
1.01	Capital Related Costs—NF Buildings and Fixt											
2.00	Capital Related Costs—Movable Equipment											
3.00												
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
4.00	Employee Benefits	890										
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General	13,132	109	137,400								
6.00	Maintenance and Repairs	415	463	258								
7.00	Operation of Plant	7,033	1,557	17,270								
8.00	Laundry and Linen Service	341	847									
9.00	Housekeeping	1,904	433	2,698								
10.00	Dietary	2,911	665	7,356								
11.00	Cafeteria	1,581										
12.00												
13.00	Nursing Administration	715		714								
14.00	Central Services and Supply	1,576	267	461,273								
15.00	Pharmacy	1,659	100	156,891								
16.00	Medical Records and Library	745	167	15,961								
17.00	Social Service	185	85	754								
18.00												
19.00												
20.00												
21.00												
22.00												
23.00												
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	Adults and Pediatrics	17,663		41,531								
31.00	Intensive Care Unit	2,285		37,721								
32.00												
33.00												
34.00												
35.00												
40.00												
41.00												
42.00												
43.00												
44.00												
45.00	Nursing Facility (DPNF)		14,220	27,133								
45.01	ICF/MR (Adult Subacute)	14,976	5,273	74,552								
47.00												

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

	EMP BENE (GROSS SALARIES)	5.01	5.02	5.03	5.04	5.05	5.06	5.07	5.08	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS (SQ FT)
	4.00									5A	5.00	6.00
ANCILLARY COST CENTERS												
50.00	Operating Room	3,327,803									5,675,293	6,554
54.00	Radiology-Diagnostic	830,394									1,430,060	2,423
57.00	Computed Tomography (CT) Scan	102,459									335,557	390
58.00	Magnetic Resonance Imaging (MRI)	95,776									341,108	
58.01	Ultrasound	153,091									202,207	440
59.01	Vascular Laboratory	110,267									136,387	
60.00	Laboratory	1,457,962									2,779,317	3,063
60.01	Pathology	58,125									121,379	716
63.00	Blood Storing, Processing, and Transfusion										342,617	
65.00	Respiratory Therapy	778,246									1,222,125	525
66.00	Physical Therapy	1,278,479									1,728,760	3,382
67.00	Occupational Therapy	130,373									176,013	240
68.00	Speech Pathology	33,830									44,070	157
69.00	Electrocardiology	114,158									161,648	462
70.00	Electroencephalography										14,040	
71.00	Medical Supplies Charged to Patients										2,076,606	
72.00	Implantable Devices Charged to Patients										2,212,682	
73.00	Drugs Charged to Patients										1,818,747	
74.00	Renal Dialysis	4,315									137,577	
75.00											0	
76.00											0	
77.00											0	
78.00											0	
79.00											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	
87.02											0	
87.03											0	
88.00											0	
88.01											0	
88.02											0	
88.03											0	
89.00											0	
89.01											0	
90.00											0	
90.01	OP Behavioral Service	53,616									79,858	
91.00	Emergency	1,975,217									2,754,438	2,870
98.00	Wound Care	108,598									156,320	267
99.00											0	
99.01											0	
99.02											0	
99.03											0	
99.04											0	
NONREIMBURSABLE COST CENTERS												
190.00	Gift, Flower, Coffee Shop, and Canteen										26,373	1,686
190.01	Foundation	13,088									52,049	1,042
190.02	Physician Meals										0	
190.03	Retail Pharmacy	344,210									2,868,810	
190.04	Community Service	48,974									71,950	44
190.05	Unused Space										17,135	800
190.06	Patient Phones	8,367									22,347	14
190.07	Cable TV										22,644	

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

	EMP BENE (GROSS SALARIES) 4.00	5.01	5.02	5.03	5.04	5.05	5.06	5.07	5.08	RECON- CILIATION 5A	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00
190.08 Motion Center	202,394										291,298	2,150
194.00 Other Nonreimbursable Cost Center											107,673	85
194.01											0	
194.02											0	
194.03											0	
194.04											0	
194.05											0	
194.06											0	
194.07											0	
194.08											0	
194.09											0	
195.00											0	
195.01											0	
195.02											0	
195.03											0	
195.04											0	
195.05											0	
195.06											0	
195.07											0	
195.08											0	
195.09											0	
TOTAL	34,661,072	0	0	0	0	0	0	0	0		62,860,024	104,500
COST TO BE ALLOCATED	5,729,320	0	0	0	0	0	0	0	0		11,565,253	616,390
UNIT COST MULTIPLIER - SCH 8	0.165296	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.183984	5.898467

Provider Name:

SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:

SEPTEMBER 30, 2011

	OPER PLANT (SQ FT) 7.00	LAUNDRY & LINEN (LB LNDRY) 8.00	HOUSE- KEEPING (SQ FT) 9.00	DIETARY (MEALS SERVED) 10.00	CAFETERIA (FTS'S SERVED) 11.00	12.00	NURSING ADMIN (NURSE HR) 13.00	CENT SERV & SUPPLY (CSTD REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS REVENUE) 16.00	SOC SERV (TIME SPENT) 17.00	18.00
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs—Buildings and Fixtures											
1.01	Capital Related Costs—NF Buildings and Fixt											
2.00	Capital Related Costs—Movable Equipment											
3.00												
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
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	1,188											
9.00	2,337											
10.00	3,576											
11.00	1,581		3,576	46,679								
12.00												
13.00	715											
14.00	1,842		1,842	37	665							
15.00	1,759											
16.00	912											
17.00	271		912	1,360	4,509	125,490	36					
18.00												
19.00												
20.00												
21.00												
22.00												
23.00												
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	17,664	122,719	17,664	33,989	6,668	100,874	126,982		29,374,763	7,713		
31.00	2,286	27,134	2,286	2,642	1,086	18,259	66,681		5,876,579			
32.00												
33.00												
34.00												
35.00												
40.00												
41.00												
42.00												
43.00												
44.00												
45.00	14,220	206,445	14,220	54,175	4,226	60,414	32,741		6,198,274	7,693		
45.01	20,249	271,422	20,249	5,563	14,987	233,027	402,503		20,930,940	17,145		
47.00												

Provider Name:

SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:

SEPTEMBER 30, 2011

		OPER PLANT (SQ FT) 7.00	LAUNDRY & LINEN (LB LNDRY) 8.00	HOUSE- KEEPING (SQ FT) 9.00	DIETARY (MEALS SERVED) 10.00	CAFETERIA (FTS'S SERVED) 11.00	12.00	NURSING ADMIN (NURSE HR) 13.00	CENT SERV & SUPPLY (CSTD REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS REVENUE) 16.00	SOC SERV (TIME SPENT) 17.00	18.00
190.08	Motion Center	2,150		2,150	523	404			2,291		142,203		
194.00	Other Nonreimbursable Cost Center	85		85	10,000	26,523							
194.01													
194.02													
194.03													
194.04													
194.05													
194.06													
194.07													
194.08													
194.09													
195.00													
195.01													
195.02													
195.03													
195.04													
195.05													
195.06													
195.07													
195.08													
195.09													
	TOTAL	95,910	739,550	92,385	166,833	77,945	0	489,484	5,910,736	4,127,478	247,100,996	32,551	0
	COST TO BE ALLOCATED	2,757,470	204,678	1,287,030	2,225,482	724,060	0	1,372,791	1,943,154	2,912,146	1,730,146	529,062	0
	UNIT COST MULTIPLIER - SCH 8	28.750603	0.276760	13.931159	13.339579	9.289367	0.000000	2.804567	0.328750	0.705551	0.007002	16.253324	0.000000

Provider Name:

SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:

SEPTEMBER 30, 2011

19.00 20.00 21.00 22.00 23.00 23.01 23.02

GENERAL SERVICE COST CENTERS

- 1.00 Capital Related Costs—Buildings and Fixtures
- 1.01 Capital Related Costs—NF Buildings and Fixt
- 2.00 Capital Related Costs—Movable Equipment
- 3.00
- 3.01
- 3.02
- 3.03
- 3.04
- 3.05
- 3.06
- 3.07
- 3.08
- 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
- 13.00 Nursing Administration
- 14.00 Central Services and Supply
- 15.00 Pharmacy
- 16.00 Medical Records and Library
- 17.00 Social Service
- 18.00
- 19.00
- 20.00
- 21.00
- 22.00
- 23.00
- 23.01
- 23.02

INPATIENT ROUTINE COST CENTERS

- 30.00 Adults and Pediatrics
- 31.00 Intensive Care Unit
- 32.00
- 33.00
- 34.00
- 35.00
- 40.00
- 41.00
- 42.00
- 43.00
- 44.00
- 45.00 Nursing Facility (DPNF)
- 45.01 ICF/MR (Adult Subacute)
- 47.00

Provider Name:

SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:

SEPTEMBER 30, 2011

19.00 20.00 21.00 22.00 23.00 23.01 23.02

ANCILLARY COST CENTERS

- 50.00 Operating Room
- 54.00 Radiology-Diagnostic
- 57.00 Computed Tomography (CT) Scan
- 58.00 Magnetic Resonance Imaging (MRI)
- 58.01 Ultrasound
- 59.01 Vascular Laboratory
- 60.00 Laboratory
- 60.01 Pathology
- 63.00 Blood Storing, Processing, and Transfusion
- 65.00 Respiratory Therapy
- 66.00 Physical Therapy
- 67.00 Occupational Therapy
- 68.00 Speech Pathology
- 69.00 Electrocardiology
- 70.00 Electroencephalography
- 71.00 Medical Supplies Charged to Patients
- 72.00 Implantable Devices Charged to Patients
- 73.00 Drugs Charged to Patients
- 74.00 Renal Dialysis
- 75.00
- 76.00
- 77.00
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 87.02
- 87.03
- 88.00
- 88.01
- 88.02
- 88.03
- 89.00
- 89.01
- 90.00
- 90.01 OP Behavioral Service
- 91.00 Emergency
- 98.00 Wound Care
- 99.00
- 99.01
- 99.02
- 99.03
- 99.04

NONREIMBURSABLE COST CENTERS

- 190.00 Gift, Flower, Coffee Shop, and Canteen
- 190.01 Foundation
- 190.02 Physician Meals
- 190.03 Retail Pharmacy
- 190.04 Community Service
- 190.05 Unused Space
- 190.06 Patient Phones
- 190.07 Cable TV

TRIAL BALANCE OF EXPENSES

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs—Buildings and Fixtures	\$ 1,228,886	\$ 0	\$ 1,228,886
1.01	Capital Related Costs—NF Buildings and Fixt	555,960	0	555,960
2.00	Capital Related Costs—Movable Equipment	2,667,086	0	2,667,086
3.00			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
4.00	Employee Benefits	5,717,635	0	5,717,635
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	11,043,433	(377,231)	10,666,202
6.00	Maintenance and Repairs	504,893	0	504,893
7.00	Operation of Plant	2,095,583	0	2,095,583
8.00	Laundry and Linen Service	115,487	0	115,487
9.00	Housekeeping	980,729	0	980,729
10.00	Dietary	1,633,335	0	1,633,335
11.00	Cafeteria	0	0	0
12.00			0	0
13.00	Nursing Administration	981,805	(247)	981,558
14.00	Central Services and Supply	824,696	0	824,696
15.00	Pharmacy	1,850,620	(3,911)	1,846,709
16.00	Medical Records and Library	1,223,838	(4,758)	1,219,080
17.00	Social Service	370,208	0	370,208
18.00			0	0
19.00			0	0
20.00			0	0
21.00			0	0
22.00			0	0
23.00			0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults and Pediatrics	5,648,688	0	5,648,688
31.00	Intensive Care Unit	1,508,366	0	1,508,366
32.00			0	0
33.00			0	0
34.00			0	0
35.00			0	0
40.00			0	0
41.00			0	0
42.00			0	0
43.00			0	0
44.00			0	0
45.00	Nursing Facility (DPNF)	2,712,832	(210)	2,712,622
45.01	ICF/MR (Adult Subacute)	9,293,681	(301)	9,293,380
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 4,467,069	\$ (3,110)	\$ 4,463,959
54.00	Radiology-Diagnostic	993,728	0	993,728
57.00	Computed Tomography (CT) Scan	173,682	0	173,682
58.00	Magnetic Resonance Imaging (MRI)	122,897	0	122,897
58.01	Ultrasound	170,777	0	170,777
59.01	Vascular Laboratory	118,160	0	118,160
60.00	Laboratory	2,480,285	(365)	2,479,920
60.01	Pathology	100,060	0	100,060
63.00	Blood Storing, Processing, and Transfusion	342,617	0	342,617
65.00	Respiratory Therapy	1,027,541	0	1,027,541
66.00	Physical Therapy	1,465,120	0	1,465,120
67.00	Occupational Therapy	151,312	0	151,312
68.00	Speech Pathology	36,417	0	36,417
69.00	Electrocardiology	128,822	0	128,822
70.00	Electroencephalography	6,030	0	6,030
71.00	Medical Supplies Charged to Patients	2,076,606	0	2,076,606
72.00	Implantable Devices Charged to Patients	2,212,682	0	2,212,682
73.00	Drugs Charged to Patients	1,818,747	0	1,818,747
74.00	Renal Dialysis	136,864	0	136,864
75.00			0	0
76.00			0	0
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
87.02			0	0
87.03			0	0
88.00			0	0
88.01			0	0
88.02			0	0
88.03			0	0
89.00			0	0
89.01			0	0
90.00			0	0
90.01	OP Behavioral Service	69,174	0	69,174
91.00	Emergency	2,339,980	0	2,339,980
98.00	Wound Care	134,684	0	134,684
99.00			0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
	SUBTOTAL	\$ 71,531,015	\$ (390,133)	\$ 71,140,882
	NONREIMBURSABLE COST CENTERS			
190.00	Gift, Flower, Coffee Shop, and Canteen	4,237	0	4,237
190.01	Foundation	36,205	0	36,205
190.02	Physician Meals	0	0	0
190.03	Retail Pharmacy	2,807,365	0	2,807,365

TRIAL BALANCE OF EXPENSES

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
190.04	Community Service	\$ 63,277	\$ 0	\$ 63,277
190.05	Unused Space	0	0	0
190.06	Patient Phones	20,780	0	20,780
190.07	Cable TV	22,644	0	22,644
190.08	Motion Center	224,035	0	224,035
194.00	Other Nonreimbursable Cost Center	9,594	96,258	105,852
194.01			0	0
194.02			0	0
194.03			0	0
194.04			0	0
194.05			0	0
194.06			0	0
194.07			0	0
194.08			0	0
194.09			0	0
195.00			0	0
195.01			0	0
195.02			0	0
195.03			0	0
195.04			0	0
195.05			0	0
195.06			0	0
195.07			0	0
195.08			0	0
195.09			0	0
	SUBTOTAL	\$ 3,188,137	\$ 96,258	\$ 3,284,395
200	TOTAL	\$ 74,719,152	\$ (293,875)	\$ 74,425,277

(To Schedule 8)

Provider Name							Fiscal Period	NPI		Adjustments
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1154304475		25
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>RECLASSIFICATION OF REPORTED COSTS</u>										
1	10A	A			5.00	7	Administrative and General	\$11,043,433	(\$94,577)	\$10,948,856 *
	10A	A			13.00	7	Nursing Administration	981,805	(247)	981,558
	10A	A			15.00	7	Pharmacy	1,850,620	(50)	1,850,570 *
	10A	A			16.00	7	Medical Records and Library	1,223,838	(40)	1,223,798 *
	10A	A			45.00	7	Nursing Facility (DPNF)	2,712,832	(210)	2,712,622
	10A	A			45.01	7	ICF/MR (Adult Subacute)	9,293,681	(301)	9,293,380
	10A	A			50.00	7	Operating Room	4,467,069	(468)	4,466,601 *
	10A	A			60.00	7	Laboratory	2,480,285	(365)	2,479,920
	10A	A			194.00	7	Other Nonreimbursable Cost Center	9,594	96,258	105,852
							To reclassify nonallowable expenses to a nonreimbursable cost center based on the provider's records. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, and 2304			

Provider Name							Fiscal Period	NPI		Adjustments	
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1154304475		25	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
2	10A	A			5.00	7	Administrative and General	*	\$10,948,856	(\$37,422)	\$10,911,434 *
	10A	A			16.00	7	Medical Records and Library	*	1,223,798	(4,718)	1,219,080
	10A	A			50.00	7	Operating Room To offset ground lease revenue against related costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	4,466,601	(2,642)	4,463,959
3	10A	A			15.00	7	Pharmacy To eliminate home office expense allocated to Sharp Coronado Hospital and Healthcare Center from the Grossmont Hospital's Centralized Pharmacy. 42 CFR 413.20, and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$1,850,570	(\$3,861)	\$1,846,709
4	10A	A			5.00	7	Administrative and General To eliminate advertising media costs due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$10,911,434	(\$105,024)	\$10,806,410 *
5	10A	A			5.00	7	Administrative and General To eliminate dues and subscriptions costs due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$10,806,410	(\$140,208)	\$10,666,202

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1154304475	25	
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 PATIENT DAYS										
6	DPNF 1	D-1	I	XIX	1.00,4.00	1	Nursing Facility (DPNF) To adjust total patient days to include bed hold and/or leave days. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51535 and 51535.1	15,080	42	15,122
7	Subacute 1	D-1	I	XIX	1.00,4.00	1	ICF/MR (Adult Subacute) To adjust total patient days to include bed hold and/or leave days. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51535 and 51535.1	25,090	126	25,216 *
8	Subacute 1	D-1	I	XIX	1.00,4.00	1	ICF/MR (Adult Subacute) * 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	25,216	3	25,219
9	Subacute 1	N/A					Adult Subacute—Ventilator	0	5,881	5,881
	Subacute 1	N/A					Adult Subacute—Nonventilator	0	19,338	19,338
	Subacute 1	N/A					Adult Subacute—Total	0	25,219	25,219
							To reflect total adult subacute patient days and to include total ventilator and nonventilator patient days in the audit report lines 19, 20, and 21. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 08-06-70017			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1154304475		25
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENT TO REPORTED TOTAL CHARGES—DPNF										
10	DPNF 4	D-3		XIX	66.00	2	Total DPNF Ancillary Charges—Physical Therapy	\$321	(\$321)	\$0
	DPNF 4	D-3		XIX	200.00	2	Total Ancillary Charges—Total	205,870	(321)	205,549
To eliminate charges on items not included in the DPNF Medi-Cal reimbursement rate. CCR, Title 22, Section 51511(c)										

Provider Name							Fiscal Period	NPI		Adjustments
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1154304475		25
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENT TO REPORTED TOTAL CHARGES—ADULT SUBACUTE										
11	Subacute 4	D-3	XIX	69.00	2	Total Subacute Ancillary Charges—Electrocardiology	\$42,840	(\$42,840)	\$0	
	Subacute 4	D-3	XIX	200.00	2	Total Subacute Ancillary Charges—Total	11,756,086	(42,840)	11,713,246	
To eliminate charges on items not included in the adult subacute Medi-Cal reimbursement rate. CCR, Title 22, Section 51511.5										

Provider Name							Fiscal Period	NPI		Adjustments
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1154304475		25
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—CONTRACT										
12	Contract 4	D-1	I	V	9.00	1	Medi-Cal Days—Adults and Pediatrics	279	(27)	252
	Contract 4A	D-1	II	V	43.00	4	Medi-Cal Days—Intensive Care Unit	131	(16)	115
13	Contract 6	D-3		V	50.00	2	Medi-Cal Ancillary Charges—Operating Room	\$238,407	(\$30,056)	\$208,351
	Contract 6	D-3		V	54.00	2	Medi-Cal Ancillary Charges—Radiology-Diagnostic	99,970	(11,736)	88,234
	Contract 6	D-3		V	57.00	2	Medi-Cal Ancillary Charges—Computed Tomography (CT) Scan	215,804	(23,727)	192,077
	Contract 6	D-3		V	58.00	2	Medi-Cal Ancillary Charges—Magnetic Resonance Imaging (MRI)	58,824	(16,438)	42,386
	Contract 6	D-3		V	58.01	2	Medi-Cal Ancillary Charges—Ultrasound	31,013	(3,868)	27,145
	Contract 6	D-3		V	59.01	2	Medi-Cal Ancillary Charges—Vascular Laboratory	36,181	(36,181)	0
	Contract 6	D-3		V	60.00	2	Medi-Cal Ancillary Charges—Laboratory	899,828	(126,119)	773,709
	Contract 6	D-3		V	60.01	2	Medi-Cal Ancillary Charges—Pathology	8,720	120	8,840
	Contract 6	D-3		V	63.00	2	Medi-Cal Ancillary Charges—Blood Storing, Processing, and Transfusion	34,881	31,534	66,415
	Contract 6	D-3		V	65.00	2	Medi-Cal Ancillary Charges—Respiratory Therapy	283,053	(94,955)	188,098
	Contract 6	D-3		V	66.00	2	Medi-Cal Ancillary Charges—Physical Therapy	26,335	(3,451)	22,884
	Contract 6	D-3		V	67.00	2	Medi-Cal Ancillary Charges—Occupational Therapy	958	0	958
	Contract 6	D-3		V	68.00	2	Medi-Cal Ancillary Charges—Speech Pathology	975	(439)	536
	Contract 6	D-3		V	69.00	2	Medi-Cal Ancillary Charges—Electrocardiology	147,347	2,968	150,315
	Contract 6	D-3		V	70.00	2	Medi-Cal Ancillary Charges—Electroencephalography	5,808	(1,100)	4,708
	Contract 6	D-3		V	71.00	2	Medi-Cal Ancillary Charges—Medical Supplies Charged to Patients	356,478	(121,680)	234,798
	Contract 6	D-3		V	73.00	2	Medi-Cal Ancillary Charges—Drugs Charged to Patients	1,668,093	(81,005)	1,587,088
	Contract 6	D-3		V	74.00	2	Medi-Cal Ancillary Charges—Renal Dialysis	0	7,559	7,559
	Contract 6	D-3		V	90.01	2	Medi-Cal Ancillary Charges—OP Behavioral Service	6,372	(6,372)	0
	Contract 6	D-3		V	91.00	2	Medi-Cal Ancillary Charges—Emergency	243,876	(57,311)	186,565
	Contract 6	D-3		V	200.00	2	Medi-Cal Ancillary Charges—Total	4,362,923	(572,257)	3,790,666
14	Contract 2	E-3	VII	V	8.00	1	Medi-Cal Routine Service Charges	\$1,894,696	(\$159,164)	\$1,735,532
	Contract 2	E-3	VII	V	9.00	1	Medi-Cal Ancillary Service Charges	4,362,923	(572,257)	3,790,666
15	Contract 3	E-3	VII	V	32.00	1	Medi-Cal Deductibles	\$0	\$279	\$279
	Contract 3	E-3	VII	V	33.00	1	Medi-Cal Coinsurance	0	22,254	22,254

-Continued on next page-

Provider Name							Fiscal Period			NPI		Adjustments
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011			1154304475		25
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—CONTRACT</u>												
<p>-Continued from previous page-</p> <p style="margin-left: 300px;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through September 25, 2012 Reports Dated: September 25, 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</p>												

Provider Name							Fiscal Period	NPI	Adjustments	
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1154304475	25	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA—DPNF										
16	DPNF 1	D-1	I	XIX	9.00	1	Medi-Cal Days—Nursing Facility (DPNF) To adjust Medi-Cal patient days to agree with the following Fiscal Intermediary payment data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through September 25, 2012 Reports Dated: September 25, 2012 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	9,918	39	9,957

Provider Name							Fiscal Period	NPI		Adjustments
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1154304475		25
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—ADULT SUBACUTE										
17	Subacute 1	D-1	I	XIX	9.00	1	Medi-Cal Days—ICF/MR (Adult Subacute) To adjust Medi-Cal patient days to agree with the following Fiscal Intermediary payment data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through September 25, 2012 Reports Dated: September 25, 2012 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	22,698	28	22,726
18	Subacute 1	N/A					Medi-Cal Days—ICF/MR (Adult Subacute) Ventilator To reflect ventilator Medi-Cal patient days based on the following Fiscal Intermediary payment data: Service Period: October 1, 2010 through September 30, 2011 Payment Period: October 1, 2010 through September 25, 2012 Reports Dated: September 25, 2012 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 08-06-70017	0	5,286	5,286

Provider Name							Fiscal Period	NPI		Adjustments
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1154304475		25
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENTS TO OTHER MATTERS</u>										
19	Subacute 1	N/A					Ventilator Equipment Cost—ICF/MR (Adult Subacute) To reflect adult subacute ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 08-06-70017	\$0	\$5,030	\$5,030
20	Subacute 1	S-3	I		20.01	2	Number of Beds—ICF/MR (Adult Subacute) To adjust the contracted number of Adult Subacute beds based on the Medi-Cal Subacute Care Contract. CCR, Title 22, Section 72201 Medi-Cal Adult Subacute Contract No. 08-06-70017	102	(8)	94
21	Subacute 1	N/A					Medi-Cal Overpayments—ICF/MR (Adult Subacute) To recover Medi-Cal overpayments for covered services related to enteral feeding that were reimbursed by Medicare and not deducted from Medi-Cal Claims. W&I Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502, and 51511.5	\$0	\$1,273	\$1,273 *
22	Subacute 1	N/A					Medi-Cal Overpayments—ICF/MR (Adult Subacute) To recover Medi-Cal Overpayments for covered services related to other ancillary services that were reimbursed by Medicare and not deducted from Medi-Cal Claims. W&I Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502, and 51511.5	* \$1,273	\$75,168	\$76,441 *
23	Subacute 1	N/A					Medi-Cal Overpayments—ICF/MR (Adult Subacute) To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	* \$76,441	\$315	\$76,756 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2010 THROUGH SEPTEMBER 30, 2011	1154304475		25	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
24	Subacute 1	N/A					Medi-Cal Overpayments—ICF/MR (Adult Subacute) To recover Medi-Cal overpayments because the other coverage was not properly deducted from the amount billed. W&I Code, Sections 14005 and 14124.90 CCR, Title 22, Sections 51005 and 51458.1	*	\$76,756	\$2,454	\$79,210
25	Contract 1	N/A					Medi-Cal Overpayments—Contract To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1		\$0	\$153	\$153

*Balance carried forward from prior/to subsequent adjustments