

**REPORT  
ON THE  
COST REPORT REVIEW**

**CATALINA ISLAND MEDICAL CENTER  
AVALON, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1346250347**

**FISCAL PERIOD ENDED  
JUNE 30, 2012**

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

**Section Chief: Maria Delgado  
Audit Supervisor: Deborah Lee  
Auditor: Ching Chen**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 21, 2014

John Friel  
Chief Executive Officer  
Catalina Island Medical Center  
PO BOX 1563  
100 Falls Canyon Road  
Avalon, CA 90704

CATALINA ISLAND MEDICAL CENTER  
NATIONAL PROVIDER IDENTIFIER: 1346250347  
FISCAL PERIOD ENDED: JUNE 30, 2012

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 settlement for the fiscal period due the State in the amount of \$0 presented in the Summary of Findings represents 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 Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Audit Adjustments Schedule

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.

John Friel  
Page 2

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—Gardena at (310) 516-4757.

**Original Signed By:**

Maria Delgado, Chief  
Audits Section—Gardena  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**CATALINA ISLAND MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1346250347</b>	Reported	\$ 27,300	
	Net Change	\$ (27,300)	
	Audited Amount Due Provider (State)	\$ 0	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI: 1346250347</b>	Reported		\$ 508.68
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 508.68
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ 0	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
CATALINA ISLAND MEDICAL CENTER

**Fiscal Period Ended:**  
JUNE 30, 2012

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>	<b>Provider NPI:</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b>	<b>Provider NPI:</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>	<b>Provider NPI:</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>	<b>Provider NPI:</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>	<b>Provider NPI:</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>	<b>Provider NPI:</b>		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ 0	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
CATALINA ISLAND MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1346250347

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 158,324	\$ 0
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ (131,024)	\$ 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)	\$ 27,300	\$ 0
6. Interim Payments (Adj )	\$ 0	\$ 0
7. Balance Due Provider (State)	\$ 27,300	\$ 0
8. Duplicate Payments (Adj )	\$ 0	\$ 0
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 27,300	\$ 0
	(To Summary of Findings)	

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
CATALINA ISLAND MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1346250347

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Schedule 3)	\$ 158,324	\$ 0
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj )	\$ 14,624	\$ 14,624
3. Inpatient Ancillary Service Charges (Adj )	\$ 12,676	\$ 0
4. Total Charges - Medi-Cal Inpatient Services	\$ 27,300	\$ 14,624
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 0	\$ 14,624
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ 131,024	\$ 0
	(To Schedule 1)	

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

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
CATALINA ISLAND MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1346250347

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 4,552	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 153,772	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4.	\$ 0	\$ 0
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 158,324	\$ 0
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 158,324	\$ 0
	(To Schedule 2)	
9. Medi-Cal Deductible (Adj )	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj )	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 158,324	\$ 0
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
CATALINA ISLAND MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1346250347

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 1)	880	898
2. Inpatient Days (include private, exclude swing-bed)	79	80
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	79	79
5. Medicare NF Swing-Bed Days through Dec 31 (Adj 3)	18	30
6. Medicare NF Swing-Bed Days after Dec 31 (Adj 3)	38	28
7. Medi-Cal NF Swing-Bed Days through Dec 31 (Adj 2)	368	379
8. Medi-Cal NF Swing-Bed Days after Dec 31 (Adj 2)	377	381
9. Medi-Cal Days (excluding swing-bed) (Adj 4)	8	0

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj 8)	\$ 0.00	\$ 211.53
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj 8)	\$ 0.00	\$ 216.74
19. Medi-Cal NF Swing-Bed Rates through Dec 31 (Adj )	\$ 305.15	\$ 305.15
20. Medi-Cal NF Swing-Bed Rates after Dec 31 (Adj 7)	\$ 312.86	\$ 307.25
21. Total Routine Serv Cost (Sch 8, Line 30, Col 26)	\$ 1,748,737	\$ 1,748,738
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 6,346
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 6,069
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 112,295	\$ 115,652
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 117,948	\$ 117,062
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 230,243	\$ 245,129
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 1,518,494	\$ 1,503,609

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.000000	\$ 0.000000
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)	\$ 0.00	\$ 0.00
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)	\$ 1,518,494	\$ 1,503,609

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 19,221.44	\$ 18,795.12
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 153,772	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 153,772	\$ 0

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
CATALINA ISLAND MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1346250347

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 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
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 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
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 26)	\$ 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
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 26)	\$ 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
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 26)	\$ 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
<b>OTHER SPECIAL CARE (SPECIFY)</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 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
<b>ADMINISTRATIVE DAYS</b>		
31. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj )	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
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)	\$ 0	\$ 0

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
CATALINA ISLAND MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1346250347

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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:  
CATALINA ISLAND MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1346250347

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
50.00	Operating Room	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	0	0	0.000000	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	512,450	2,200,142	0.232917	0	0
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	510,147	2,334,549	0.218520	0	0
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	0	0	0.000000	0	0
66.00	Physical Therapy	401,290	915,825	0.438173	0	0
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	13,206	104,734	0.126093	0	0
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	185,126	380,339	0.486739	0	0
72.00	Implantable Devices Charged to Patients	0	0	0.000000	0	0
73.00	Drugs Charged to Patients	182,172	283,183	0.643300	0	0
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	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
88.00	Rural Health Clinic (RHC)	2,072,542	1,287,601	1.609615	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	579,696	1,801,043	0.321867	0	0
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	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
	<b>TOTAL</b>	<b>\$ 4,456,628</b>	<b>\$ 9,307,416</b>		<b>\$ 0</b>	<b>\$ 0</b>

(To Schedule 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
CATALINA ISLAND MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1346250347

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 5)	AUDITED
50.00	Operating Room	\$	\$	\$ 0
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	6,356	(6,356)	0
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	2,210	(2,210)	0
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy			0
66.00	Physical Therapy			0
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	353	(353)	0
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	3,757	(3,757)	0
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			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
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency			0
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 12,676	\$ (12,676)	\$ 0

(To Schedule 5)



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

**Provider Name:**  
**CATALINA ISLAND MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

**Provider NPI:**  
**1346250347**

	<b>REPORTED</b>	<b>AUDITED</b>	<b>DIFFERENCE</b>
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ _____	\$ _____ 0	\$ _____ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 743,182	\$ 743,183	\$ _____ 1
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 743,182	\$ 743,183	\$ _____ 1
4. Total Distinct Part Patient Days (Adj )	_____ 1,461	_____ 1,461	_____ 0
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ _____ 508.68	\$ _____ 508.68	\$ _____ 0.00
<b>DPNF OVERPAYMENTS AND OVERBILLINGS</b>			
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)		
<b>GENERAL INFORMATION</b>			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	_____ 4	_____ 4	_____ 0
10. Total Licensed Capacity (All levels) (Adj )	_____ 12	_____ 12	_____ 0
11. Total Medi-Cal DP Patient Days* (Adj 6)	_____ 1,461	_____ 2,180	_____ 719
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ _____ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ _____ 48,986	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ _____ 48,986	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ _____ 153,063	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ _____ 262,480	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ _____ 415,543	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
CATALINA ISLAND MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1346250347

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 175,787	\$ 175,787	\$ 0
1.00	Capital Related Costs-Buildings and Fixtures	10,041	10,041	(0)
2.00	Capital Related Costs-Movable Equipment	14,449	14,449	(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	47,844	47,844	0
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	126,840	126,840	0
6.00	Maintenance and Repairs	15,860	15,860	0
7.00	Operation of Plant	29,494	29,494	(0)
8.00	Laundry and Linen Service		0	0
9.00	Housekeeping	19,036	19,036	0
10.00	Dietary	196,568	196,567	(1)
11.00	Cafeteria	7,947	7,947	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	63,013	63,013	0
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library	9,788	9,788	0
17.00	Social Service	26,515	26,515	(0)
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 743,182	\$ 743,183	\$ 1

(To DPNF Sch 1)

\* From Schedule 8, line 44 plus line 45.





**ALLOCATION OF INDIRECT EXPENSES  
DISTINCT PART NURSING FACILITY**

**Provider Name:**  
**CATALINA ISLAND MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

**Provider NPI:**  
**1346250347**

<b>COL.</b>	<b>COST CENTER</b>	<b>AUDITED CAP RELATED * (COL 1)</b>	<b>AUDITED SAL &amp; EMP BENEFITS * (COL 2)</b>
1.00	Capital Related Costs-Buildings and Fixtures	\$ 10,041	\$ N/A
2.00	Capital Related Costs-Movable Equipment	14,449	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	539	47,305
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	2,665	38,894
6.00	Maintenance and Repairs	1,531	6,360
7.00	Operation of Plant	210	3,059
8.00	Laundry and Linen Service	0	0
9.00	Housekeeping	1,687	9,524
10.00	Dietary	10,789	91,248
11.00	Cafeteria	436	3,689
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	4,547	39,268
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records & Library	918	5,658
17.00	Social Service	1,172	17,475
18.00	Other General Service (specify)	0	0
19.00	Nonphysician Anesthetists	0	0
20.00	Nursing School	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0
23.00	Paramedical Ed. Program (specify)	0	0
23.01		0	0
23.02		0	0
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 48,986</b>	<b>\$ 262,480</b>

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

(To DPNF SCH 1)











Provider Name:  
CATALINA ISLAND MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

TRIAL BALANCE EXPENSES	ALLOC COST	EMPLOYEE BENEFITS	ALLOC COST	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL								
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0	0
193.01 Nonpatient Meals	0	0	0	0	0	0	0	0	0	0	0	0	0
193.02 Community Health	0	11,378	0	0	0	0	0	0	0	0	0	55,546	28,395
193.03	0	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>822,105</b>	<b>0</b>	<b>7,117,630</b>	<b>2,407,723</b>								





Provider Name:  
CATALINA ISLAND MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

TRIAL BALANCE EXPENSES	MAINT & REPAIR	OPERATION OF PLANT	LAUNDRY & LINEN	HOUSEKEEP	DIETARY	CAFETERIA	MAINT OF PERSONNEL	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01 Nonpatient Meals	0	0	0	0	51,997	0	0	0	0	0	0	0
193.02 Community Health	0	0	0	0	0	0	0	0	0	0	0	33,144
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<u>194,644</u>	<u>361,961</u>	<u>0</u>	<u>220,573</u>	<u>451,061</u>	<u>83,704</u>	<u>0</u>	<u>459,620</u>	<u>0</u>	<u>0</u>	<u>148,307</u>	<u>132,575</u>





Provider Name:

Fiscal Period Ended:

CATALINA ISLAND MEDICAL CENTER

JUNE 30, 2012

TRIAL BALANCE EXPENSES	OTHER GEN SVC (SPECIFIC)	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	ALLOC COST	ALLOC COST	SUBTOTAL	POST	TOTAL	
										STEP-DOWN ADJUSTMENT	COST	
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	
193.01 Nonpatient Meals	0	0	0	0	0	0	0	0	51,997		51,997	
193.02 Community Health	0	0	0	0	0	0	0	0	117,084		117,084	
193.03	0	0	0	0	0	0	0	0	0		0	
193.04	0	0	0	0	0	0	0	0	0		0	
TOTAL	0	0	0	0	0	0	0	0	0	<u>7,117,630</u>	0	<u>7,117,630</u>











STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
CATALINA ISLAND MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS
105.00	Kidney Acquisition											0	
106.00	Heart Acquisition											0	
107.00	Liver Acquisition											0	
108.00	Lung Acquisition											0	
109.00	Pancreas Acquisition											0	
110.00	Intestinal Acquisition											0	
111.00	Islet Acquisition											0	
112.00	Other Organ Acquisition (specify)											0	
113.00	Interest Expense											0	
114.00	Utilization Review-SNF											0	
115.00	Ambulatory Surgical Center (Distinct Part)											0	
116.00	Hospice											0	
117.00	Other Special Purpose (specify)											0	
190.00	Gift, Flower, Coffee Shop, & Canteen											0	
191.00	Research											0	
192.00	Physicians' Private Offices											0	
193.00	Nonpaid Workers											0	
193.01	Nonpatient Meals											0	
193.02	Community Health	36,399										55,546	
193.03												0	
193.04												0	
TOTAL		2,630,077	0	0	0	0	0	0	0	0		4,709,907	9,597
COST TO BE ALLOCATED		822,105	0	0	0	0	0	0	0	0		2,407,723	194,644
UNIT COST MULTIPLIER - SCH 8		0.312578	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.511204	20.281716

Provider Name:  
CATALINA ISLAND MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	Laundry and Linen Service											
9.00	536											
10.00	602	602										
11.00	Cafeteria											
12.00	Maintenance of Personnel											
13.00	830	830										
14.00	Central Services and Supply											
15.00	Pharmacy											
16.00	352	352										
17.00	130	130										
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	1,263	1,263	2,424	734	15,269			564,425	416			
31.00	Adults & Pediatrics (Gen Routine)											
32.00	Intensive Care Unit											
33.00	Coronary Care Unit											
34.00	Burn Intensive Care Unit											
35.00	Surgical Intensive Care Unit											
40.00	Other Special Care (specify)											
41.00	Subprovider - IPF											
42.00	Subprovider - IRF											
43.00	Subprovider (specify)											
44.00	782	782	4,011	295	6,136			697,580	416			
45.00	Nursery											
46.00	Skilled Nursing Facility											
47.00	Nursing Facility											
	Other Long Term Care											



STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
CATALINA ISLAND MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE- KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
105.00	Kidney Acquisition											
106.00	Heart Acquisition											
107.00	Liver Acquisition											
108.00	Lung Acquisition											
109.00	Pancreas Acquisition											
110.00	Intestinal Acquisition											
111.00	Islet Acquisition											
112.00	Other Organ Acquisition (specify)											
113.00	Interest Expense											
114.00	Utilization Review-SNF											
115.00	Ambulatory Surgical Center (Distinct Part)											
116.00	Hospice											
117.00	Other Special Purpose (specify)											
190.00	Gift, Flower, Coffee Shop, & Canteen											
191.00	Research											
192.00	Physicians' Private Offices											
193.00	Nonpaid Workers											
193.01	Nonpatient Meals			1,061								
193.02	Community Health									520		
193.03												
193.04												
TOTAL	9,597	0	9,061	9,204	3,107	0	44,756	0	0	10,569,421	2,080	0
COST TO BE ALLOCATED	361,961	0	220,573	451,061	83,704	0	459,620	0	0	148,307	132,575	0
UNIT COST MULTIPLIER - SCH 8	37.716013	0.000000	24.343075	49.007079	26.940486	0.000000	10.269465	0.000000	0.000000	0.014032	63.737762	0.000000

Provider Name:  
CATALINA ISLAND MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

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

Provider Name:

Fiscal Period Ended:

CATALINA ISLAND MEDICAL CENTER

JUNE 30, 2012

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
<b>ANCILLARY COST CENTERS</b>							
50.00							Operating Room
51.00							Recovery Room
52.00							Labor Room and Delivery Room
53.00							Anesthesiology
54.00							Radiology-Diagnostic
55.00							Radiology-Therapeutic
56.00							Radioisotope
57.00							Computed Tomography (CT) Scan
58.00							Magnetic Resonance Imaging (MRI)
59.00							Cardiac Catheterization
60.00							Laboratory
61.00							PBP Clinical Laboratory Services-Program Only
62.00							Whole Blood & Packed Red Blood Cells
63.00							Blood Storing, Processing, & Trans.
64.00							Intravenous Therapy
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							ASC (Non-Distinct Part)
76.00							Other Ancillary (specify)
77.00							
78.00							
79.00							
80.00							
81.00							
82.00							
83.00							
84.00							
85.00							
86.00							
87.00							
87.01							
88.00							Rural Health Clinic (RHC)
89.00							Federally Qualified Health Center (FQHC)
90.00							Clinic
91.00							Emergency
92.00							Observation Beds
93.00							Other Outpatient Services (Specify)
93.01							
93.02							
93.03							
93.04							
93.05							
<b>NONREIMBURSABLE COST CENTERS</b>							
94.00							Home Program Dialysis
95.00							Ambulance Services
96.00							Durable Medical Equipment-Rented
97.00							Durable Medical Equipment-Sold
98.00							Other Reimbursable (specify)
99.00							Outpatient Rehabilitation Provider (specify)
100.00							Intern-Resident Service (not appvd. tchnng. prgm.)
101.00							Home Health Agency



## TRIAL BALANCE OF EXPENSES

Provider Name:  
CATALINA ISLAND MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

	REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 154,030	\$ 154,030
2.00	Capital Related Costs-Movable Equipment	221,643	221,643
3.00	Other Capital Related Costs		0
3.01			0
3.02			0
3.03			0
3.04			0
3.05			0
3.06			0
3.07			0
3.08			0
3.09			0
4.00	Employee Benefits	812,835	812,835
5.01			0
5.02			0
5.03			0
5.04			0
5.05			0
5.06			0
5.07			0
5.08			0
5.00	Administrative and General	2,182,828	2,182,828
6.00	Maintenance and Repairs	97,729	97,729
7.00	Operation of Plant	239,518	239,518
8.00	Laundry and Linen Service		0
9.00	Housekeeping	88,486	88,486
10.00	Dietary	210,253	210,253
11.00	Cafeteria		0
12.00	Maintenance of Personnel		0
13.00	Nursing Administration	177,211	177,211
14.00	Central Services and Supply		0
15.00	Pharmacy		0
16.00	Medical Records & Library	48,454	48,454
17.00	Social Service	57,511	57,511
18.00	Other General Service (specify)		0
19.00	Nonphysician Anesthetists		0
20.00	Nursing School		0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0
22.00	Intern & Res. Other Program Costs (Approved)		0
23.00	Paramedical Ed. Program (specify)		0
23.01			0
23.02			0
<b>INPATIENT ROUTINE COST CENTERS</b>			
30.00	Adults & Pediatrics (Gen Routine)	669,053	669,053
31.00	Intensive Care Unit		0
32.00	Coronary Care Unit		0
33.00	Burn Intensive Care Unit		0
34.00	Surgical Intensive Care Unit		0
35.00	Other Special Care (specify)		0
40.00	Subprovider - IPF		0
41.00	Subprovider - IRF		0
42.00	Subprovider (specify)		0
43.00	Nursery		0
44.00	Skilled Nursing Facility	175,787	175,787
45.00	Nursing Facility		0
46.00	Other Long Term Care		0
47.00			0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
CATALINA ISLAND MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$	\$ 0	\$ 0
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room		0	0
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	241,996	0	241,996
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	254,117	0	254,117
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy		0	0
66.00	Physical Therapy	188,016	0	188,016
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology	5,686	0	5,686
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	79,158	0	79,158
72.00	Implantable Devices Charged to Patients		0	0
73.00	Drugs Charged to Patients	117,918	0	117,918
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		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
**	88.00 Rural Health Clinic (RHC)	875,425	0	875,425
	89.00 Federally Qualified Health Center (FQHC)		0	0
**	90.00 Clinic		0	0
	91.00 Emergency	175,808	0	175,808
	92.00 Observation Beds		0	0
	93.00 Other Outpatient Services (Specify)		0	0
	93.01		0	0
	93.02		0	0
	93.03		0	0
	93.04		0	0
	93.05		0	0
	<b>SUBTOTAL</b>	\$ 7,073,462	\$ 0	\$ 7,073,462
	<b>NONREIMBURSABLE COST CENTERS</b>			
	94.00 Home Program Dialysis		0	0
	95.00 Ambulance Services		0	0
	96.00 Durable Medical Equipment-Rented		0	0
	97.00 Durable Medical Equipment-Sold		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
CATALINA ISLAND MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
193.01	Nonpatient Meals		0	0
193.02	Community Health	44,168	0	44,168
193.03			0	0
193.04			0	0
	SUBTOTAL	\$ 44,168	\$ 0	\$ 44,168
200	TOTAL	\$ 7,117,630	\$ 0	\$ 7,117,630

(To Schedule 8)

\*\* Preassigned cost center





Provider Name:  
 CATALINA ISLAND MEDICAL CENTER

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ										
101.00 Home Health Agency	0											
105.00 Kidney Acquisition	0											
106.00 Heart Acquisition	0											
107.00 Liver Acquisition	0											
108.00 Lung Acquisition	0											
109.00 Pancreas Acquisition	0											
110.00 Intestinal Acquisition	0											
111.00 Islet Acquisition	0											
112.00 Other Organ Acquisition (specify)	0											
113.00 Interest Expense	0											
114.00 Utilization Review-SNF	0											
115.00 Ambulatory Surgical Center (Distinct Part)	0											
116.00 Hospice	0											
117.00 Other Special Purpose (specify)	0											
190.00 Gift, Flower, Coffee Shop, & Canteen	0											
191.00 Research	0											
192.00 Physicians' Private Offices	0											
193.00 Nonpaid Workers	0											
193.01 Nonpatient Meals	0											
193.02 Community Health	0											
193.03	0											
193.04	0											
200.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)







Provider Name							Fiscal Period			Provider NPI		Adjustments
CATALINA ISLAND MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1346250347		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>												
1	4	D-1	I	XIX	1.00	1	Total Inpatient Days To adjust total patient days to agree with the provider' patient census reports. 42 CFR 413.20, 413.24 and 413.5C CMS Pub. 15-1, Sections 2205, 2300 and 2304	880	18	898		
2	4	D-1	I	XIX	12.00	1	Medi-Cal NF Swing Bed Days Through December 3	368	11	379		
	4	D-1	I	XIX	13.00	1	Medi-Cal NF Swing Bed Days After December 3 To adjust Med-Cal Swing Bed Days to agree with the provider' patient census reports. 42 CFR 413.20, 413.24 and 413.5C CMS Pub. 15-1, Sections 2205, 2300 and 2304	377	4	381		
3	4	D-1	I	XIX	5.00	1	Medicare NF Swing Bed Days Through December 3	18	12	30		
	4	D-1	I	XIX	6.00	1	Medicare NF Swing Bed Days After December 3 To adjust Medicare Swing Bed Days to agree with the provider' patient census reports. 42 CFR 413.20, 413.24 and 413.5C CMS Pub. 15-1, Sections 2205, 2300 and 2304	38	(10)	28		

Provider Name							Fiscal Period	Provider NPI		Adjustments
CATALINA ISLAND MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012	1346250347		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA</b>										
4	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	8	(8)	0
5	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	\$6,356	(\$6,356)	\$0
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	2,210	(2,210)	0
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	353	(353)	0
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	3,757	(3,757)	0
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	12,676	(12,676)	0
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary Payment Data:                      Service Period: July 1, 2011 through June 30, 2012                      Payment Period: July 1, 2011 through January 15, 2014                      Report Date: January 31, 2014                      42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139                      CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408                      CCR, Title 22, Sections 51173, 51511, 51541 and 51542</p>										

Provider Name							Fiscal Period			Provider NPI		Adjustments
CATALINA ISLAND MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1346250347		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF</b>												
6	DPNF 1	S-3	I	XIX	19.00	7	Total Medi-Cal DP Patient Days		1,461	719	2,180	
							To adjust Medi-Cal Nursing Facility days to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through January 15, 2014 Report Date: January 31, 2014 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404 and 2408 CCR, Title 22, Sections 51173, 51511, 51541 and 51542					

Provider Name							Fiscal Period			Provider NPI		Adjustments
CATALINA ISLAND MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1346250347		8
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>												
7	4	D-1	I	XIX	20.00	1	Medi-Cal NF Swing Bed Rate After December 31 To adjust Medi-Cal swing bed rate for proper cost determination. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205, 2230.2 and 2304	\$312.86	(\$5.61)	\$307.25		
8	4	D-1	I	XIX	17.00	1	Medicare NF Swing Bed Rate Through December 31	\$0.00	\$211.53	\$211.53		
	4	D-1	I	XIX	18.00	1	Medicare NF Swing Bed Rate After December 31 To adjust Medicare swing bed rates for proper cost determination. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205, 2230.2 and 2304	0.00	216.74	216.74		