

**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, 2012**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Sergio Gonzalez
Auditors: Ana R. Macias/Angelica R. Aguilar**



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



EDMUND G. BROWN JR.
GOVERNOR

May 30, 2014

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, 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 combined settlement for the fiscal period due the State in the amount of \$80,334, 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, 2012

		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		\$ 1,479,008
	Net Change		\$ 25,109
	Audited Cost		\$ 1,504,117
	Audited Amount Due Provider (State)	\$ (309)	
5. Distinct Part Nursing Facility (DPNF SCH 1) NPI: 1184607418	Reported		\$ 430.13
	Net Change		\$ (6.48)
	Audited Cost Per Day		\$ 423.65
	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		\$ 745.21
	Net Change		\$ (12.57)
	Audited Cost Per Day		\$ 732.64
	Audited Amount Due Provider (State)	\$ (80,025)	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (80,334)	
9. Total Medi-Cal Cost			\$ 1,504,117

SUMMARY OF FINDINGS

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2012

		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)		\$ (80,334)	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2012

NPI:
1154304475

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ 1,479,008	\$ 1,504,117
2. Excess Reasonable Cost Over Charges (Contract Sch 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.	\$	\$ 0	0
5. Subtotal (Sum of Lines 1 through 4)		\$ 1,479,008	\$ 1,504,117
6.	\$	0	0
7.	\$	0	0
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)		\$ 1,479,008	\$ 1,504,117
		(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj 16)		\$ 0	\$ (309)
10. Medi-Cal Credit Balances (Adj)		\$ 0	\$ 0
11.	\$	0	0
12.	\$	0	0
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ (309)
		(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, 2012

NPI:
1154304475

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>1,479,008</u>	\$ <u>1,524,988</u>
--	---------------------	---------------------

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 11)	\$ <u>1,918,804</u>	\$ <u>2,068,575</u>
---	---------------------	---------------------

3. Inpatient Ancillary Service Charges (Adj 11)	\$ <u>4,659,760</u>	\$ <u>5,023,182</u>
---	---------------------	---------------------

4. Total Charges - Medi-Cal Inpatient Services	\$ <u>6,578,564</u>	\$ <u>7,091,757</u>
--	---------------------	---------------------

5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>5,099,556</u>	\$ <u>5,566,770</u>
--	---------------------	---------------------

6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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

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

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2012

NPI:
1154304475

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

REPORTED	AUDITED
8,009	8,009
8,009	8,009
0	0
7,820	7,820
0	0
0	0
0	0
0	0
205	245

INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	8,009	8,009
2. Inpatient Days (include private, exclude swing-bed)	8,009	8,009
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	7,820	7,820
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 9)	205	245

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 26)	\$ 10,275,912	\$ 10,178,636
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 10,275,912	\$ 10,178,636

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 29,114,100	\$ 29,114,100
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 29,114,100	\$ 29,114,100
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.352953	\$ 0.349612
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)	\$ 3,723.03	\$ 3,723.03
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)	\$ 10,275,912	\$ 10,178,636

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,283.05	\$ 1,270.90
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 263,025	\$ 311,371
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 487,021	\$ 449,604
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 750,046	\$ 760,975

(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, 2012

NPI:
1154304475

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
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
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 2,466,804	\$ 2,420,515
7. Total Inpatient Days (Adj)	856	856
8. Average Per Diem Cost	\$ 2,881.78	\$ 2,827.70
9. Medi-Cal Inpatient Days (Adj 9)	169	159
10. Cost Applicable to Medi-Cal	\$ 487,021	\$ 449,604
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
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
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
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 0	\$ 0
26. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 487,021	\$ 449,604

(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, 2012

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, 2012

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	\$ 7,717,521	\$ 44,617,880	0.172969	\$ 370,340	\$ 64,057
54.00	Radiology-Diagnostic	1,801,660	8,890,825	0.202643	102,810	20,834
57.00	Computed Tomography (CT) Scan	457,155	12,016,279	0.038045	234,660	8,928
58.00	Magnetic Resonance Imaging (MRI)	307,164	2,985,507	0.102885	44,743	4,603
58.01	Ultrasound	291,643	2,506,669	0.116347	34,244	3,984
59.01	Vascular Laboratory	179,281	662,601	0.270572	0	0
60.00	Laboratory	3,922,125	25,400,816	0.154409	929,814	143,572
60.01	Pathology	197,168	595,131	0.331301	17,094	5,663
63.00	Blood Storing, Processing, and Transfusion	269,817	460,349	0.586113	105,026	61,557
65.00	Respiratory Therapy	1,613,730	7,441,753	0.216848	194,181	42,108
66.00	Physical Therapy	2,281,257	6,071,096	0.375757	17,983	6,757
67.00	Occupational Therapy	224,176	781,610	0.286813	1,364	391
68.00	Speech Pathology	45,521	213,571	0.213141	1,843	393
69.00	Electrocardiology	252,530	1,853,228	0.136265	119,154	16,236
70.00	Electroencephalography	4,574	43,901	0.104192	1,259	131
71.00	Medical Supplies Charged to Patients	3,165,156	18,767,155	0.168654	344,566	58,112
72.00	Implantable Devices Charged to Patients	3,896,792	12,207,636	0.319209	0	0
73.00	Drugs Charged to Patients	3,381,036	34,991,755	0.096624	2,285,486	220,832
74.00	Renal Dialysis	167,945	121,801	1.378845	42,837	59,066
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		0	0	0.000000	0	0
91.00	Emergency	3,993,830	15,004,046	0.266184	175,778	46,789
98.00	Wound Care	233,291	299,627	0.778606	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	\$ 34,403,371	\$ 195,933,236		\$ 5,023,182	\$ 764,013

(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, 2012

NPI:
1154304475

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 10)	AUDITED
50.00	Operating Room	\$ 307,414	\$ 62,926	\$ 370,340
54.00	Radiology-Diagnostic	95,553	7,257	102,810
57.00	Computed Tomography (CT) Scan	218,357	16,303	234,660
58.00	Magnetic Resonance Imaging (MRI)	22,271	22,472	44,743
58.01	Ultrasound	34,367	(123)	34,244
59.01	Vascular Laboratory	5,308	(5,308)	0
60.00	Laboratory	910,710	19,104	929,814
60.01	Pathology	10,414	6,680	17,094
63.00	Blood Storing, Processing, and Transfusion	56,401	48,625	105,026
65.00	Respiratory Therapy	235,944	(41,763)	194,181
66.00	Physical Therapy	16,588	1,395	17,983
67.00	Occupational Therapy	1,990	(626)	1,364
68.00	Speech Pathology	3,326	(1,483)	1,843
69.00	Electrocardiology	115,585	3,569	119,154
70.00	Electroencephalography	2,518	(1,259)	1,259
71.00	Medical Supplies Charged to Patients	307,607	36,959	344,566
72.00	Implantable Devices Charged to Patients	0	0	0
73.00	Drugs Charged to Patients	2,070,247	215,239	2,285,486
74.00	Renal Dialysis	45,751	(2,914)	42,837
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				0
91.00	Emergency	199,409	(23,631)	175,778
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		\$ 4,659,760	\$ 363,422	\$ 5,023,182

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

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2012

NPI:
1184607418

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 22,201	\$ 21,423	\$ (778)
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 6,271,402	\$ 6,210,490	\$ (60,912)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 6,293,603	\$ 6,231,913	\$ (61,690)
4. Total Distinct Part Patient Days (Adj 5)	14,632	14,710	78
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 430.13	\$ 423.65	\$ (6.48)
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) (Adj 21)	51	56	5
10. Total Licensed Capacity (All levels) (Adj)*	203	203	0
11. Total Medi-Cal DP Patient Days (Adj 13)	9,266	9,593	327
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 460,723	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 460,723	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,310,422	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,148,598	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 3,459,020	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2012

NPI:
1184607418

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 2,695,771	\$ 2,695,771	\$ 0
1.00	Capital Related Costs—Buildings and Fixtures	0	0	0
1.01	Capital Related Costs—NF Buildings and Fixt	350,349	350,349	0
2.00	Capital Related Costs—Movable Equipment	35,922	15,387	(20,535)
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	407,173	407,173	(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	597,211	575,634	(21,577)
6.00	Maintenance and Repairs	102,842	102,352	(490)
7.00	Operation of Plant	431,108	426,409	(4,699)
8.00	Laundry and Linen Service	45,031	44,590	(441)
9.00	Housekeeping	219,838	218,430	(1,408)
10.00	Dietary	885,233	878,391	(6,842)
11.00	Cafeteria	33,978	33,715	(263)
12.00			0	0
13.00	Nursing Administration	230,747	229,581	(1,166)
14.00	Central Services and Supply	11,123	9,396	(1,727)
15.00	Pharmacy	0	0	0
16.00	Medical Records and Library	64,548	63,727	(821)
17.00	Social Service	160,528	159,583	(945)
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	\$ 6,271,402	\$ 6,210,490	\$ (60,912)

(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, 2012

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	350,348	N/A
2.00	Capital Related Costs—Movable Equipment	15,388	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	799	406,374
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	15,730	157,206
6.00	Maintenance and Repairs	2,623	3,979
7.00	Operation of Plant	23,557	70,715
8.00	Laundry and Linen Service	6,628	2,778
9.00	Housekeeping	7,296	9,871
10.00	Dietary	28,303	136,106
11.00	Cafeteria	2,213	4,892
12.00		0	0
13.00	Nursing Administration	2,967	181,878
14.00	Central Services and Supply	1,292	4,110
15.00	Pharmacy	0	0
16.00	Medical Records and Library	1,030	41,849
17.00	Social Service	2,549	128,841
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	\$ 460,723	\$ 1,148,598

(To DPNF SCH 1)

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2012

NPI:
1184607418

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 1,697,266	\$ 1,640,707	\$ (56,559)
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 14,072,215	\$ 13,922,778	\$ (149,437)
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 15,769,481	\$ 15,563,485	\$ (205,996)
4. Total Adult Subacute Patient Days (Adj 6)	21,161	21,243	82
5. Average Adult Subacute Per Diem Cost (L3 ÷ L4)	\$ 745.21	\$ 732.64	\$ (12.57)

ADULT SUBACUTE OVERPAYMENTS & OVERBILLINGS

6. Medi-Cal Overpayments (Adjs 17-19)	\$ 0	\$ (79,706)	\$ (79,706)
7. Medi-Cal Credit Balances (Adj 20)	\$ 0	\$ (319)	\$ (319)
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (80,025)	\$ (80,025)
		(To Summary of Findings)	

GENERAL INFORMATION

9. Contracted Number of Adult Subacute Beds (Adj 22) *	93	88	(5)
10. Total Licensed Nursing Facility Beds (Adj) **	144	144	0
11. Total Licensed Capacity (All levels of care) (Adj) ***	203	203	0
12. Total Medi-Cal Adult Subacute Patient Days (Adj 14)	20,144	20,209	65

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 511,144	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 511,144	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 6,757,386	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 2,678,194	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 9,435,580	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj 23)	AUDITED TOTAL DAYS (Adj 7)	AUDITED MEDI-CAL DAYS (Adj 15)
19. Ventilator (Equipment Cost Only)	\$ 3,474	3,934	3,086
20. Nonventilator	N/A	17,309	N/A
21. TOTAL	N/A	21,243	N/A

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2012

NPI:
1184607418

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Adult Subacute	\$ 8,232,677	\$ 8,231,482	\$ (1,195)
1.00	Capital Related Costs—Buildings and Fixtures	199,968	199,968	(0)
1.01	Capital Related Costs—NF Buildings and Fixt	129,915	129,915	(0)
2.00	Capital Related Costs—Movable Equipment	92,402	39,583	(52,819)
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	1,190,877	1,190,875	(2)
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	1,685,184	1,624,970	(60,214)
6.00	Maintenance and Repairs	146,446	145,747	(699)
7.00	Operation of Plant	613,891	607,199	(6,692)
8.00	Laundry and Linen Service	70,322	69,634	(688)
9.00	Housekeeping	313,046	311,040	(2,006)
10.00	Dietary	75,564	74,980	(584)
11.00	Cafeteria	100,695	99,916	(779)
12.00			0	0
13.00	Nursing Administration	701,244	697,700	(3,544)
14.00	Central Services and Supply	106,268	89,775	(16,493)
15.00	Pharmacy	0	0	0
16.00	Medical Records and Library	188,261	185,867	(2,394)
17.00	Social Service	225,455	224,128	(1,327)
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	\$ 14,072,215	\$ 13,922,778	\$ (149,437)

(To Adult Subacute Sch 1)

ALLOCATION OF INDIRECT EXPENSES
ADULT SUBACUTE

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2012

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	\$ 199,968	\$ N/A
1.01	Capital Related Costs—NF Buildings and Fixt	129,915	N/A
2.00	Capital Related Costs—Movable Equipment	39,583	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	2,336	1,188,539
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	44,405	443,781
6.00	Maintenance and Repairs	3,736	5,665
7.00	Operation of Plant	33,545	100,697
8.00	Laundry and Linen Service	10,350	4,338
9.00	Housekeeping	10,389	14,057
10.00	Dietary	2,416	11,618
11.00	Cafeteria	6,558	14,498
12.00		0	0
13.00	Nursing Administration	9,017	552,729
14.00	Central Services and Supply	12,344	39,264
15.00	Pharmacy	0	0
16.00	Medical Records and Library	3,003	122,056
17.00	Social Service	3,580	180,952
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	\$ 511,144	\$ 2,678,194

(To Adult Subacute Sch 1)

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCAI

Fiscal Period Ended:
SEPTEMBER 30, 2012

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	ADMINISTRATIVE & GENERAL 5.00
ANCILLARY COST CENTERS												
50.00 Operating Room	0	619,566	0	0	0	0	0	0	0	0	5,701,853	946,233
54.00 Radiology-Diagnostic	0	154,576	0	0	0	0	0	0	0	0	1,344,136	223,062
57.00 Computed Tomography (CT) Scan	0	19,538	0	0	0	0	0	0	0	0	261,833	43,452
58.00 Magnetic Resonance Imaging (MRI)	0	17,966	0	0	0	0	0	0	0	0	235,739	39,121
58.01 Ultrasound	0	25,850	0	0	0	0	0	0	0	0	206,495	34,268
59.01 Vascular Laboratory	0	20,434	0	0	0	0	0	0	0	0	145,270	24,108
60.00 Laboratory	0	264,431	0	0	0	0	0	0	0	0	2,992,226	496,565
60.01 Pathology	0	10,907	0	0	0	0	0	0	0	0	130,484	21,654
63.00 Blood Storing, Processing, and Transfusion	0	0	0	0	0	0	0	0	0	0	227,523	37,758
65.00 Respiratory Therapy	0	140,300	0	0	0	0	0	0	0	0	1,245,407	206,677
66.00 Physical Therapy	0	224,798	0	0	0	0	0	0	0	0	1,733,348	287,652
67.00 Occupational Therapy	0	23,382	0	0	0	0	0	0	0	0	173,097	28,726
68.00 Speech Pathology	0	3,895	0	0	0	0	0	0	0	0	30,000	4,979
69.00 Electrocardiology	0	21,003	0	0	0	0	0	0	0	0	176,945	29,364
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	3,552	589
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,067,836	343,161
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,616,099	434,146
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,580,561	262,297
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	127,116	21,095
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	0	0	0	0	0	0	0	0	0	0	0	0
91.00 Emergency	0	366,055	0	0	0	0	0	0	0	0	3,029,269	502,713
98.00 Wound Care	0	19,631	0	0	0	0	0	0	0	0	170,759	28,338
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	22,913	3,803
190.01 Foundation	0	0	0	0	0	0	0	0	0	0	167,289	27,762
190.02 Physician Meals	0	0	0	0	0	0	0	0	0	0	0	0
190.03 Retail Pharmacy	0	68,788	0	0	0	0	0	0	0	0	2,798,551	464,424
190.04 Community Service	0	11,953	0	0	0	0	0	0	0	0	99,622	16,532
190.05 Unused Space	0	0	0	0	0	0	0	0	0	0	19,710	3,271
190.06 Patient Phones	0	1,492	0	0	0	0	0	0	0	0	22,176	3,680
190.07 Cable TV	0	0	0	0	0	0	0	0	0	0	22,228	3,689

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCAI

Fiscal Period Ended:
SEPTEMBER 30, 2012

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	
190.08 Motion Center	0	37,566	0	0	0	0	0	0	0	0	0	304,846	50,590
194.00 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	0	0	0	439,106	72,870
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	0	<u>6,057,670</u>	0	0	0	0	0	0	0	0	0	<u>74,138,081</u>	<u>10,552,190</u>

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCAI

Fiscal Period Ended:
SEPTEMBER 30, 2012

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	12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
190.08 Motion Center	15,475	64,471	0	33,026	0	3,351	0	0	174	0	0	0
194.00 Other Nonreimbursable Cost Center	612	2,549	0	1,306	245,066	238,786	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>747,255</u>	<u>2,853,644</u>	<u>193,126</u>	<u>1,407,646</u>	<u>2,384,730</u>	<u>642,287</u>	<u>0</u>	<u>1,644,646</u>	<u>1,703,195</u>	<u>2,814,499</u>	<u>2,522,433</u>	<u>485,355</u>

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCAI

Fiscal Period Ended:
SEPTEMBER 30, 2012

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	12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
190.08 Motion Center	15,475	64,471	0	33,026	0	3,351	0	0	174	0	0	0
194.00 Other Nonreimbursable Cost Center	612	2,549	0	1,306	245,066	238,786	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>747,255</u>	<u>2,853,644</u>	<u>193,126</u>	<u>1,407,646</u>	<u>2,384,730</u>	<u>642,287</u>	<u>0</u>	<u>1,644,646</u>	<u>1,703,195</u>	<u>2,814,499</u>	<u>2,522,433</u>	<u>485,355</u>

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCAI

Fiscal Period Ended:
SEPTEMBER 30, 2012

TRIAL BALANCE EXPENSES	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	POST		TOTAL COST
									SUBTOTAL	STEP-DOWN ADJUSTMENT	
ANCILLARY COST CENTERS											
50.00 Operating Room	0	0	0	0	0	0	0	0	7,717,521		7,717,521
54.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	1,801,660		1,801,660
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	457,155		457,155
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	307,164		307,164
58.01 Ultrasound	0	0	0	0	0	0	0	0	291,643		291,643
59.01 Vascular Laboratory	0	0	0	0	0	0	0	0	179,281		179,281
60.00 Laboratory	0	0	0	0	0	0	0	0	3,922,125		3,922,125
60.01 Pathology	0	0	0	0	0	0	0	0	197,168		197,168
63.00 Blood Storing, Processing, and Transfusion	0	0	0	0	0	0	0	0	269,817		269,817
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,613,730		1,613,730
66.00 Physical Therapy	0	0	0	0	0	0	0	0	2,281,257		2,281,257
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	224,176		224,176
68.00 Speech Pathology	0	0	0	0	0	0	0	0	45,521		45,521
69.00 Electrocardiology	0	0	0	0	0	0	0	0	252,530		252,530
70.00 Electroencephalography	0	0	0	0	0	0	0	0	4,574		4,574
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,165,156		3,165,156
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	3,896,792		3,896,792
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,381,036		3,381,036
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	167,945		167,945
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	0	0	0	0	0	0	0	0	0		0
91.00 Emergency	0	0	0	0	0	0	0	0	3,993,830		3,993,830
98.00 Wound Care	0	0	0	0	0	0	0	0	233,291		233,291
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	119,064		119,064
190.01 Foundation	0	0	0	0	0	0	0	0	253,332		253,332
190.02 Physician Meals	0	0	0	0	0	0	0	0	23,881		23,881
190.03 Retail Pharmacy	0	0	0	0	0	0	0	0	4,896,795		4,896,795
190.04 Community Service	0	0	0	0	0	0	0	0	119,286		119,286
190.05 Unused Space	0	0	0	0	0	0	0	0	65,017		65,017
190.06 Patient Phones	0	0	0	0	0	0	0	0	26,771		26,771
190.07 Cable TV	0	0	0	0	0	0	0	0	25,917		25,917

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCAI

Fiscal Period Ended:
SEPTEMBER 30, 2012

TRIAL BALANCE EXPENSES	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	POST		TOTAL COST
									SUBTOTAL	STEP-DOWN ADJUSTMENT	
ANCILLARY COST CENTERS											
50.00 Operating Room	0	0	0	0	0	0	0	0	7,717,521		7,717,521
54.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	1,801,660		1,801,660
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	457,155		457,155
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	307,164		307,164
58.01 Ultrasound	0	0	0	0	0	0	0	0	291,643		291,643
59.01 Vascular Laboratory	0	0	0	0	0	0	0	0	179,281		179,281
60.00 Laboratory	0	0	0	0	0	0	0	0	3,922,125		3,922,125
60.01 Pathology	0	0	0	0	0	0	0	0	197,168		197,168
63.00 Blood Storing, Processing, and Transfusion	0	0	0	0	0	0	0	0	269,817		269,817
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,613,730		1,613,730
66.00 Physical Therapy	0	0	0	0	0	0	0	0	2,281,257		2,281,257
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	224,176		224,176
68.00 Speech Pathology	0	0	0	0	0	0	0	0	45,521		45,521
69.00 Electrocardiology	0	0	0	0	0	0	0	0	252,530		252,530
70.00 Electroencephalography	0	0	0	0	0	0	0	0	4,574		4,574
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,165,156		3,165,156
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	3,896,792		3,896,792
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,381,036		3,381,036
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	167,945		167,945
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	0	0	0	0	0	0	0	0	0		0
91.00 Emergency	0	0	0	0	0	0	0	0	3,993,830		3,993,830
98.00 Wound Care	0	0	0	0	0	0	0	0	233,291		233,291
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	119,064		119,064
190.01 Foundation	0	0	0	0	0	0	0	0	253,332		253,332
190.02 Physician Meals	0	0	0	0	0	0	0	0	23,881		23,881
190.03 Retail Pharmacy	0	0	0	0	0	0	0	0	4,896,795		4,896,795
190.04 Community Service	0	0	0	0	0	0	0	0	119,286		119,286
190.05 Unused Space	0	0	0	0	0	0	0	0	65,017		65,017
190.06 Patient Phones	0	0	0	0	0	0	0	0	26,771		26,771
190.07 Cable TV	0	0	0	0	0	0	0	0	25,917		25,917

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCAI

Fiscal Period Ended:
SEPTEMBER 30, 2012

TRIAL BALANCE EXPENSES	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	POST	25.00	26.00
										STEP-DOWN ADJUSTMENT		
190.08 Motion Center	0	0	0	0	0	0	0	0	471,933			471,933
194.00 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	1,000,295			1,000,295
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>74,138,081</u>	<u>0</u>	<u>74,138,081</u>								

Provider Name:

SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:

SEPTEMBER 30, 2012

	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	13,879	109	172,130								
6.00	Maintenance and Repairs	351	463	265								
7.00	Operation of Plant	7,098	1,557	20,678								
8.00	Laundry and Linen Service	341	847	895								
9.00	Housekeeping	1,904	433	2,571								
10.00	Dietary	2,911	665	7,865								
11.00	Cafeteria	1,581										
12.00												
13.00	Nursing Administration	874		867								
14.00	Central Services and Supply	1,576	267	337,421								
15.00	Pharmacy	1,659	100	146,362								
16.00	Medical Records and Library	745	167	23,055								
17.00	Social Service	185	85	702								
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	16,914		39,416								
31.00	Intensive Care Unit	2,285		33,524								
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	26,619								
45.01	ICF/MR (Adult Subacute)	14,976	5,273	68,472								
47.00												

Provider Name:

SHARP CORONADO HOSPITAL AND HEALTHCARE CEN

Fiscal Period Ended:

SEPTEMBER 30, 2012

	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	3,515,605									5,701,853	6,398
54.00	Radiology-Diagnostic	877,112									1,344,136	2,423
57.00	Computed Tomography (CT) Scan	110,867									261,833	390
58.00	Magnetic Resonance Imaging (MRI)	101,946									235,739	
58.01	Ultrasound	146,683									206,495	440
59.01	Vascular Laboratory	115,948									145,270	
60.00	Laboratory	1,500,461									2,992,226	3,064
60.01	Pathology	61,887									130,484	716
63.00	Blood Storing, Processing, and Transfusion										227,523	
65.00	Respiratory Therapy	796,104									1,245,407	525
66.00	Physical Therapy	1,275,572									1,733,348	3,382
67.00	Occupational Therapy	132,678									173,097	240
68.00	Speech Pathology	22,101									30,000	157
69.00	Electrocardiology	119,180									176,945	462
70.00	Electroencephalography										3,552	
71.00	Medical Supplies Charged to Patients										2,067,836	
72.00	Implantable Devices Charged to Patients										2,616,099	
73.00	Drugs Charged to Patients										1,580,561	
74.00	Renal Dialysis										127,116	
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											0	
91.00	Emergency	2,077,107									3,029,269	2,870
98.00	Wound Care	111,392									170,759	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										22,913	1,686
190.01	Foundation	1									167,289	1,042
190.02	Physician Meals										0	
190.03	Retail Pharmacy	390,325									2,798,551	
190.04	Community Service	67,826									99,622	45
190.05	Unused Space										19,710	800
190.06	Patient Phones	8,464									22,176	14
190.07	Cable TV										22,228	

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CEN

Fiscal Period Ended:
SEPTEMBER 30, 2012

	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	213,161										304,846	2,150
194.00 Other Nonreimbursable Cost Center											439,106	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	34,373,063	0	0	0	0	0	0	0	0		63,585,891	103,818
COST TO BE ALLOCATED	6,057,670	0	0	0	0	0	0	0	0		10,552,190	747,255
UNIT COST MULTIPLIER - SCH 8	0.176233	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.165952	7.197742

Provider Name:

SHARP CORONADO HOSPITAL AND HEALTHCARE C

Fiscal Period Ended:

SEPTEMBER 30, 2012

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (FTS'S SERVED)	12.00	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	18.00
GENERAL SERVICE COST CENTERS												
1.00	Capital Related Costs—Buildings and Fixture:											
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												

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:

Fiscal Period Ended:
SEPTEMBER 30, 2012

SHARP CORONADO HOSPITAL AND HEALTHCARE C

		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		428			628				
194.00	Other Nonreimbursable Cost Center	85		85	19,372	30,497							
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	95,164	702,996	91,639	188,508	82,031	0	459,966	6,135,139	3,727,576	256,003,147	26,898	0
	COST TO BE ALLOCATED	2,853,644	193,126	1,407,646	2,384,730	642,287	0	1,644,646	1,703,195	2,814,499	2,522,433	485,355	0
	UNIT COST MULTIPLIER - SCH 8	29.986594	0.274719	15.360779	12.650549	7.829809	0.000000	3.575582	0.277613	0.755048	0.009853	18.044265	0.000000

Provider Name:

SHARP CORONADO HOSPITAL AND HEALTHCARE C

Fiscal Period Ended:

SEPTEMBER 30, 2012

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 Fixture
- 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 C

Fiscal Period Ended:

SEPTEMBER 30, 2012

	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	
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, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs—Buildings and Fixtures	\$ 1,249,158	\$ 0	\$ 1,249,158
1.01	Capital Related Costs—NF Buildings and Fixt	639,521	0	639,521
2.00	Capital Related Costs—Movable Equipment	2,541,211	(1,452,614)	1,088,597
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	6,045,786	0	6,045,786
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	10,195,103	(362,329)	9,832,774
6.00	Maintenance and Repairs	624,650	0	624,650
7.00	Operation of Plant	2,194,664	0	2,194,664
8.00	Laundry and Linen Service	101,812	0	101,812
9.00	Housekeeping	1,095,185	0	1,095,185
10.00	Dietary	1,784,956	0	1,784,956
11.00	Cafeteria	0	0	0
12.00			0	0
13.00	Nursing Administration	1,167,408	0	1,167,408
14.00	Central Services and Supply	1,044,582	0	1,044,582
15.00	Pharmacy	1,913,651	0	1,913,651
16.00	Medical Records and Library	1,829,135	0	1,829,135
17.00	Social Service	340,541	0	340,541
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	5,648,618	0	5,648,618
31.00	Intensive Care Unit	1,527,889	0	1,527,889
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)	2,695,771	0	2,695,771
45.01	ICF/MR (Adult Subacute)	8,232,677	(1,195)	8,231,482
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 4,702,553	\$ (21)	\$ 4,702,532
54.00	Radiology-Diagnostic	1,092,925	0	1,092,925
57.00	Computed Tomography (CT) Scan	177,086	0	177,086
58.00	Magnetic Resonance Imaging (MRI)	124,940	0	124,940
58.01	Ultrasound	174,616	0	174,616
59.01	Vascular Laboratory	124,836	0	124,836
60.00	Laboratory	2,676,306	0	2,676,306
60.01	Pathology	108,590	0	108,590
63.00	Blood Storing, Processing, and Transfusion	227,523	0	227,523
65.00	Respiratory Therapy	1,070,853	0	1,070,853
66.00	Physical Therapy	1,456,869	0	1,456,869
67.00	Occupational Therapy	146,170	0	146,170
68.00	Speech Pathology	24,009	0	24,009
69.00	Electrocardiology	147,120	0	147,120
70.00	Electroencephalography	120	0	120
71.00	Medical Supplies Charged to Patients	2,067,836	0	2,067,836
72.00	Implantable Devices Charged to Patients	2,616,099	0	2,616,099
73.00	Drugs Charged to Patients	1,580,561	0	1,580,561
74.00	Renal Dialysis	127,116	0	127,116
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			0	0
91.00	Emergency	2,602,809	0	2,602,809
98.00	Wound Care	147,486	0	147,486
99.00			0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
	SUBTOTAL	\$ 72,268,741	\$ (1,816,159)	\$ 70,452,582
	NONREIMBURSABLE COST CENTERS			
190.00	Gift, Flower, Coffee Shop, and Canteen	401	0	401
190.01	Foundation	156,875	(3,500)	153,375
190.02	Physician Meals	0	0	0
190.03	Retail Pharmacy	2,728,075	0	2,728,075

TRIAL BALANCE OF EXPENSES

Provider Name:
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER

Fiscal Period Ended:
SEPTEMBER 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
190.04	Community Service	\$ 87,081	\$ 0	\$ 87,081
190.05	Unused Space	0	0	0
190.06	Patient Phones	20,497	0	20,497
190.07	Cable TV	22,228	0	22,228
190.08	Motion Center	236,830	0	236,830
194.00	Other Nonreimbursable Cost Center	70,749	366,263	437,012
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	\$ 3,322,736	\$ 362,763	\$ 3,685,499
200	TOTAL	\$ 75,591,477	\$ (1,453,396)	\$ 74,138,081

(To Schedule 8)

Provider Name							Fiscal Period	NPI		Adjustments	
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1154304475		23	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1	10A	A			5.00	7	Administrative and General	\$10,195,103	(\$1,780)	\$10,193,323 *	
	10A	A			194.00	7	Other Nonreimbursable Cost Center	70,749	1,780	72,529 *	
							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				
2	10A	A			5.00	7	Administrative and General	* \$10,193,323	(\$359,767)	\$9,833,556 *	
	10A	A			45.01	7	ICF/MR (Adult Subacute)	8,232,677	(1,195)	8,231,482	
	10A	A			50.00	7	Operating Room	4,702,553	(21)	4,702,532	
	10A	A			190.01	7	Foundation	156,875	(3,500)	153,375	
	10A	A			194.00	7	Other Nonreimbursable Cost Center	* 72,529	364,483	437,012	
							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				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1154304475	23	
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 COSTS										
3	10A	A			2.00	7	Capital Related Costs—Movable Equipment To offset the electronic health records revenue based on the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328	\$2,541,211	(\$1,452,614)	\$1,088,597
4	10A	A			5.00	7	Administrative and General To eliminate unallowable dues and subscriptions expenses 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	\$9,833,556	(\$782)	\$9,832,774

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1154304475	23	
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 PATIENT DAYS</u>										
5	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	14,632	78	14,710
6	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	21,161	82	21,243
7	Subacute 1	N/A					ICF/MR (Adult Subacute)—Ventilator	0	3,934	3,934
	Subacute 1	N/A					ICF/MR (Adult Subacute)—Nonventilator	0	17,309	17,309
	Subacute 1	N/A					ICF/MR (Adult Subacute)—Total	0	21,243	21,243
							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			

Provider Name							Fiscal Period	NPI	Adjustments	
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1154304475	23	
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										
8	Subacute 4	D-3	XIX	57.00	2	Total Subacute Ancillary Charges—Computed Tomography (CT) Scan	\$3,461	(\$3,461)	\$0	
	Subacute 4	D-3	XIX	200.00	2	Total Subacute Ancillary Charges—Total	8,842,616	(3,461)	8,839,155	
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, 2011 THROUGH SEPTEMBER 30, 2012	1154304475		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—CONTRACT										
9	Contract 4	D-1	I	V	9.00	1	Medi-Cal Days—Adults and Pediatrics	205	40	245
	Contract 4A	D-1	II	V	43.00	4	Medi-Cal Days—Intensive Care Unit	169	(10)	159
10	Contract 6	D-3		V	50.00	2	Medi-Cal Ancillary Charges—Operating Room	\$307,414	\$62,926	\$370,340
	Contract 6	D-3		V	54.00	2	Medi-Cal Ancillary Charges—Radiology-Diagnostic	95,553	7,257	102,810
	Contract 6	D-3		V	57.00	2	Medi-Cal Ancillary Charges—Computed Tomography (CT) Scan	218,357	16,303	234,660
	Contract 6	D-3		V	58.00	2	Medi-Cal Ancillary Charges—Magnetic Resonance Imaging (MRI)	22,271	22,472	44,743
	Contract 6	D-3		V	58.01	2	Medi-Cal Ancillary Charges—Ultrasound	34,367	(123)	34,244
	Contract 6	D-3		V	59.01	2	Medi-Cal Ancillary Charges—Vascular Laboratory	5,308	(5,308)	0
	Contract 6	D-3		V	60.00	2	Medi-Cal Ancillary Charges—Laboratory	910,710	19,104	929,814
	Contract 6	D-3		V	60.01	2	Medi-Cal Ancillary Charges—Pathology	10,414	6,680	17,094
	Contract 6	D-3		V	63.00	2	Medi-Cal Ancillary Charges—Blood Storing, Processing, and Transfusion	56,401	48,625	105,026
	Contract 6	D-3		V	65.00	2	Medi-Cal Ancillary Charges—Respiratory Therapy	235,944	(41,763)	194,181
	Contract 6	D-3		V	66.00	2	Medi-Cal Ancillary Charges—Physical Therapy	16,588	1,395	17,983
	Contract 6	D-3		V	67.00	2	Medi-Cal Ancillary Charges—Occupational Therapy	1,990	(626)	1,364
	Contract 6	D-3		V	68.00	2	Medi-Cal Ancillary Charges—Speech Pathology	3,326	(1,483)	1,843
	Contract 6	D-3		V	69.00	2	Medi-Cal Ancillary Charges—Electrocardiology	115,585	3,569	119,154
	Contract 6	D-3		V	70.00	2	Medi-Cal Ancillary Charges—Electroencephalography	2,518	(1,259)	1,259
	Contract 6	D-3		V	71.00	2	Medi-Cal Ancillary Charges—Medical Supplies Charged to Patients	307,607	36,959	344,566
	Contract 6	D-3		V	73.00	2	Medi-Cal Ancillary Charges—Drugs Charged to Patients	2,070,247	215,239	2,285,486
	Contract 6	D-3		V	74.00	2	Medi-Cal Ancillary Charges—Renal Dialysis	45,751	(2,914)	42,837
	Contract 6	D-3		V	91.00	2	Medi-Cal Ancillary Charges—Emergency	199,409	(23,631)	175,778
	Contract 6	D-3		V	200.00	2	Medi-Cal Ancillary Charges—Total	4,659,760	363,422	5,023,182
11	Contract 2	E-3	VII	V	8.00	1	Medi-Cal Routine Service Charges	\$1,918,804	\$149,771	\$2,068,575
	Contract 2	E-3	VII	V	9.00	1	Medi-Cal Ancillary Service Charges	4,659,760	363,422	5,023,182
12	Contract 3	E-3	VII	V	32.00	1	Medi-Cal Deductibles	\$0	\$4,815	\$4,815
	Contract 3	E-3	VII	V	33.00	1	Medi-Cal Coinsurance	0	16,056	16,056

-Continued on next page-

Provider Name							Fiscal Period			NPI		Adjustments
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012			1154304475		23
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.		Audit Report		Cost Report								
				Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—CONTRACT												
<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, 2011 through September 30, 2012 Payment Period: October 1, 2011 through July 15, 2013 Reports Dated: August 8, 2013 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, 2011 THROUGH SEPTEMBER 30, 2012	1154304475	23	
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										
13	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, 2011 through September 30, 2012 Payment Period: October 1, 2011 through July 15, 2013 Reports Dated: August 8, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	9,266	327	9,593

Provider Name							Fiscal Period		NPI		Adjustments
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012		1154304475		23
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											
14	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, 2011 through September 30, 2012 Payment Period: October 1, 2011 through July 15, 2013 Reports Dated: August 8, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	20,144	65	20,209	
15	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, 2011 through September 30, 2012 Payment Period: October 1, 2011 through July 15, 2013 Reports Dated: August 8, 2013 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	3,086	3,086	

Provider Name							Fiscal Period		NPI		Adjustments
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012		1154304475		23
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
16	Contract 1	N/A					Medi-Cal Overpayments To recover Outpatient Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$309	\$309	
17	Subacute 1	N/A					Medi-Cal Overpayments 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	\$264	\$264 *	
18	Subacute 1	N/A					Medi-Cal Overpayments To recover Medi-Cal overpayments for covered services related to 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	* \$264	\$78,958	\$79,222 *	
19	Subacute 1	N/A					Medi-Cal Overpayments To recover Medi-Cal overpayments for covered services related to ancillary services that were reimbursed by Medicare and not deducted from Medi-Cal Claims identified during the credit balance review. W&I Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502, and 51511.5	* \$79,222	\$484	\$79,706	
20	Subacute 1	N/A					Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. CCR, Title 22, Section 51458.1	\$0	\$319	\$319	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
SHARP CORONADO HOSPITAL AND HEALTHCARE CENTER							OCTOBER 1, 2011 THROUGH SEPTEMBER 30, 2012	1154304475		23
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>										
21	DPNF 1	S-3	I		20.00	2	Number of Beds—Nursing Facility (DPNF) To adjust the Licensed Distinct Part Beds based on the Medi-Cal Subacute Care Contract and facility licenses. 42 CFR 412.105(b) CCR, Title 22, Section 72201 Medi-Cal Adult Subacute Contract No. 08-06-70017	51	5	56
22	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 and facility licenses. 42 CFR 412.105(b) CCR, Title 22, Section 72201 Medi-Cal Adult Subacute Contract No. 08-06-70017	93	(5)	88
23	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	\$3,474	\$3,474