

**REPORT
ON THE
COST REPORT REVIEW**

**POMERADO HOSPITAL
POWAY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS:
1376513754 AND 1619947090**

**FISCAL PERIOD ENDED
JUNE 30, 2012**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Stacey A. Leon**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 30, 2014

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

POMERADO HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1376513754
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 combined settlement for the fiscal period due the State in the amount of \$233,787 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 Media-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Media-Cal Contract Cost (CONTRACT Schedules)
4. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
5. Computation of Subacute Per Diem (ADULT SUBACUTE Schedules)
6. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department.

The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

Stephanie Love
Page 3

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

Originally signed by:

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

Certified

SUMMARY OF FINDINGS

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1376513754	Reported	\$ (4,205)	
	Net Change	\$ (21,061)	
	Audited Amount Due Provider (State)	\$ (25,266)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 1376513754	Reported		\$ 6,386,231
	Net Change		\$ 167,583
	Audited Cost		\$ 6,553,814
	Audited Amount Due Provider (State)	\$ (9,946)	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: 1619947090	Reported		\$ 500.25
	Net Change		\$ (48.74)
	Audited Cost Per Day		\$ 451.51
	Audited Amount Due Provider (State)	\$ (3,727)	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider 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) Provider NPI: 1619947090	Reported		\$ 0.00
	Net Change		\$ 800.02
	Audited Cost Per Day		\$ 800.02
	Audited Amount Due Provider (State)	\$ (194,848)	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (233,787)	
9. Total Medi-Cal Cost			\$ 6,553,814

SUMMARY OF FINDINGS

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (233,787)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
POMERADO HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1376513754

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>10,818</u>	\$ <u>37,855</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ <u>0</u>	\$ <u>N/A</u>
4.	\$	\$ <u>0</u>	<u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ <u>10,818</u>	\$ <u>37,855</u>
6. Interim Payments (Adj 19)		\$ <u>(15,023)</u>	\$ <u>(63,121)</u>
7. Balance Due Provider (State)		\$ <u>(4,205)</u>	\$ <u>(25,266)</u>
8. Duplicate Payments (Adj)		\$ <u>0</u>	\$ <u>0</u>
9.	\$	\$ <u>0</u>	<u>0</u>
10.	\$	<u>0</u>	<u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u>(4,205)</u>	\$ <u>(25,266)</u>
		(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
POMERADO HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1376513754

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>10,818</u>	\$ <u>38,228</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 18)	\$ <u>40,016</u>	\$ <u>59,008</u>
3. Inpatient Ancillary Service Charges (Adj 18)	\$ <u>33,685</u>	\$ <u>181,068</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>73,701</u>	\$ <u>240,076</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>62,883</u>	\$ <u>201,848</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
POMERADO HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1376513754

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	21,485	21,485
2. Inpatient Days (include private, exclude swing-bed)	21,485	21,485
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	19,599	19,599
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj)	0	0

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 26,179,790	\$ 25,841,734
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)	\$ 26,179,790	\$ 25,841,734

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 54,393,717	\$ 54,393,717
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 54,393,717	\$ 54,393,717
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.481302	\$ 0.475087
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)	\$ 2,775.33	\$ 2,775.33
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)	\$ 26,179,790	\$ 25,841,734

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,218.51	\$ 1,202.78
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 5,740	\$ 8,864
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 5,740	\$ 8,864

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
POMERADO HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1376513754

SPECIAL CARE AND/OR NURSERY UNITS

	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 2,523,980	\$ 2,426,544
2. Total Inpatient Days (Adj)	2,185	2,185
3. Average Per Diem Cost	\$ 1,155.14	\$ 1,110.55
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)	\$ 6,274,822	\$ 6,204,003
7. Total Inpatient Days (Adj)	2,401	2,401
8. Average Per Diem Cost	\$ 2,613.42	\$ 2,583.92
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 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
BURN INTENSIVE CARE UNIT		
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
SURGICAL INTENSIVE CARE UNIT		
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
NEONATAL INTENSIVE CARE UNIT		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 1,539,762	\$ 1,520,485
27. Total Inpatient Days (Adj)	276	276
28. Average Per Diem Cost	\$ 5,578.85	\$ 5,509.01
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS (JULY 1, 2011 THROUGH DECEMBER 27, 2011)		
31. Per Diem Rate (Adj 15)	\$ 0.00	\$ 378.41
32. Medi-Cal Inpatient Days (Adj 15)	0	8
33. Cost Applicable to Medi-Cal	\$ 0	\$ 3,027
ADMINISTRATIVE DAYS (DECEMBER 28, 2011 THROUGH JUNE 30, 2012)		
34. Per Diem Rate (Adj 15)	\$ 410.00	\$ 416.95
35. Medi-Cal Inpatient Days (Adj)	14	14
36. Cost Applicable to Medi-Cal	\$ 5,740	\$ 5,837
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 5,740	\$ 8,864

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
POMERADO HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1376513754

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1376513754

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 9,317,391	\$ 68,327,565	0.136364	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	4,235,718	7,442,054	0.569160	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	4,006,297	19,967,149	0.200644	4,197	842
55.00	Radiology-Therapeutic	1,443,932	2,675,786	0.539629	0	0
56.00	Radioisotope	557,588	2,984,902	0.186803	0	0
57.00	Computed Tomography (CT) Scan	941,461	51,078,508	0.018432	0	0
58.00	Magnetic Resonance Imaging (MRI)	1,170,176	8,757,025	0.133627	0	0
58.01	Ultra Sound	1,177,043	6,714,141	0.175308	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	7,328,689	64,476,547	0.113664	33,496	3,807
60.01	Laboratory-Pathology	681,079	2,304,663	0.295522	0	0
		0	0	0.000000	0	0
63.00	Blood Storing, Processing, and Transfusion	161,353	1,272,560	0.126794	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	2,216,146	11,593,123	0.191160	0	0
65.01	Pulmonary Function Testing	0	0	0.000000	0	0
66.00	Physical Therapy	1,483,655	4,574,538	0.324329	2,820	915
67.00	Occupational Therapy	767,712	2,594,495	0.295900	942	279
68.00	Speech Pathology	379,153	1,802,035	0.210403	27,673	5,822
69.00	Electrocardiology	351,450	8,097,697	0.043401	0	0
69.01	Other Ancillary Cost Centers	1,720,538	4,814,290	0.357381	0	0
70.00	Electroencephalography	24,857	125,404	0.198212	0	0
71.00	Medical Supplies Charged to Patients	10,784,883	27,808,376	0.387829	0	0
72.00	Implantable Devices Charged to Patients	6,521,940	10,976,347	0.594181	0	0
73.00	Drugs Charged to Patients	8,010,850	50,666,956	0.158108	111,940	17,699
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
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	2,157,896	2,395,108	0.900960	0	0
90.01	Psychiatric Outpatient	503,305	2,293,211	0.219476	0	0
90.02	Wound Care	1,920,880	4,524,950	0.424509	0	0
90.03	Diabetes Clinic	271,724	35,613	7.629919	0	0
90.04	Express Care Clinic	343,153	102,817	3.337512	0	0
91.00	Emergency	7,443,463	46,607,240	0.159706	0	0
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 75,922,332	\$ 415,013,100		\$ 181,068	\$ 29,364

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
POMERADO HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1376513754

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 16)	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	676	3,521	4,197
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
58.01	Ultra Sound			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	9,260	24,236	33,496
60.01	Laboratory-Pathology			0
				0
63.00	Blood Storing, Processing, and Transfusion			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy			0
65.01	Pulmonary Function Testing			0
66.00	Physical Therapy	234	2,586	2,820
67.00	Occupational Therapy	351	591	942
68.00	Speech Pathology	0	27,673	27,673
69.00	Electrocardiology			0
69.01	Other Ancillary Cost Centers			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients			0
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	23,164	88,776	111,940
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
90.01	Psychiatric Outpatient			0
90.02	Wound Care			0
90.03	Diabetes Clinic			0
90.04	Express Care Clinic			0
91.00	Emergency			0
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 33,685	\$ 147,383	\$ 181,068

(To Schedule 5)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1376513754

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ <u>6,386,231</u>	\$ <u>6,553,814</u>
2. Excess Reasonable Cost Over Charges (Contract Sch 2)		\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ <u>0</u>	\$ <u>N/A</u>
4.	\$	\$ <u>0</u>	<u>0</u>
5. Subtotal (Sum of Lines 1 through 4)		\$ <u>6,386,231</u>	\$ <u>6,553,814</u>
6.	\$	<u>0</u>	<u>0</u>
7.	\$	<u>0</u>	<u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)		\$ <u>6,386,231</u>	\$ <u>6,553,814</u>
		(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj)		\$ <u>0</u>	\$ <u>0</u>
10. Medi-Cal Credit Balances (Adj 27)		\$ <u>0</u>	\$ <u>(9,946)</u>
11.	\$	<u>0</u>	<u>0</u>
12.	\$	<u>0</u>	<u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u>0</u>	\$ <u>(9,946)</u>
		(To Summary of Findings)	

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

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1376513754

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>6,533,991</u>	\$ <u>6,706,567</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 22)	\$ <u>7,056,216</u>	\$ <u>7,292,224</u>
3. Inpatient Ancillary Service Charges (Adj 22)	\$ <u>15,282,280</u>	\$ <u>16,350,737</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>22,338,496</u>	\$ <u>23,642,961</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>15,804,505</u>	\$ <u>16,936,394</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:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1376513754

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS**INPATIENT DAYS**

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	21,485	21,485
2. Inpatient Days (include private, exclude swing-bed)	21,485	21,485
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	19,599	19,599
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 20)	1,435	1,499

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 26,179,790	\$ 25,841,734
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)	\$ 26,179,790	\$ 25,841,734

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 54,393,717	\$ 54,393,717
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 54,393,717	\$ 54,393,717
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.481302	\$ 0.475087
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)	\$ 2,775.33	\$ 2,775.33
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)	\$ 26,179,790	\$ 25,841,734

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,218.51	\$ 1,202.78
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,748,562	\$ 1,802,967
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 1,507,507	\$ 1,518,172
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 3,256,069	\$ 3,321,139

(To Contract Sch 3)

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

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1376513754

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 2,523,980	\$ 2,426,544
2. Total Inpatient Days (Adj)	2,185	2,185
3. Average Per Diem Cost	\$ 1,155.14	\$ 1,110.55
4. Medi-Cal Inpatient Days (Adj 20)	365	362
5. Cost Applicable to Medi-Cal	\$ 421,626	\$ 402,019
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 6,274,822	\$ 6,204,003
7. Total Inpatient Days (Adj)	2,401	2,401
8. Average Per Diem Cost	\$ 2,613.42	\$ 2,583.92
9. Medi-Cal Inpatient Days (Adj 20)	360	368
10. Cost Applicable to Medi-Cal	\$ 940,831	\$ 950,883
CORONARY CARE UNIT		
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
BURN INTENSIVE CARE UNIT		
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
SURGICAL INTENSIVE CARE UNIT		
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
NEONATAL INTENSIVE CARE UNIT		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 1,539,762	\$ 1,520,485
27. Total Inpatient Days (Adj)	276	276
28. Average Per Diem Cost	\$ 5,578.85	\$ 5,509.01
29. Medi-Cal Inpatient Days (Adj 20)	26	30
30. Cost Applicable to Medi-Cal	\$ 145,050	\$ 165,270
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 1,507,507	\$ 1,518,172
	(To Contract Sch 4)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1376513754

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:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1376513754

		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 9,317,391	\$ 68,327,565	0.136364	\$ 1,422,528	\$ 193,981
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	4,235,718	7,442,054	0.569160	1,442,143	820,810
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	4,006,297	19,967,149	0.200644	445,606	89,408
55.00	Radiology-Therapeutic	1,443,932	2,675,786	0.539629	0	0
56.00	Radioisotope	557,588	2,984,902	0.186803	104,669	19,552
57.00	Computed Tomography (CT) Scan	941,461	51,078,508	0.018432	1,132,070	20,866
58.00	Magnetic Resonance Imaging (MRI)	1,170,176	8,757,025	0.133627	185,165	24,743
58.01	Ultra Sound	1,177,043	6,714,141	0.175308	94,418	16,552
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	7,328,689	64,476,547	0.113664	3,453,682	392,561
60.01	Laboratory-Pathology	681,079	2,304,663	0.295522	67,998	20,095
		0	0	0.000000	0	0
63.00	Blood Storing, Processing, and Transfusion	161,353	1,272,560	0.126794	85,950	10,898
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	2,216,146	11,593,123	0.191160	1,610,124	307,792
65.01	Pulmonary Function Testing	0	0	0.000000	0	0
66.00	Physical Therapy	1,483,655	4,574,538	0.324329	65,852	21,358
67.00	Occupational Therapy	767,712	2,594,495	0.295900	15,181	4,492
68.00	Speech Pathology	379,153	1,802,035	0.210403	8,305	1,747
69.00	Electrocardiology	351,450	8,097,697	0.043401	136,461	5,923
69.01	Other Ancillary Cost Centers	1,720,538	4,814,290	0.357381	40,891	14,614
70.00	Electroencephalography	24,857	125,404	0.198212	12,393	2,456
71.00	Medical Supplies Charged to Patients	10,784,883	27,808,376	0.387829	883,839	342,778
72.00	Implantable Devices Charged to Patients	6,521,940	10,976,347	0.594181	252,692	150,145
73.00	Drugs Charged to Patients	8,010,850	50,666,956	0.158108	4,041,785	639,038
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
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	2,157,896	2,395,108	0.900960	202,402	182,356
90.01	Psychiatric Outpatient	503,305	2,293,211	0.219476	0	0
90.02	Wound Care	1,920,880	4,524,950	0.424509	0	0
90.03	Diabetes Clinic	271,724	35,613	7.629919	0	0
90.04	Express Care Clinic	343,153	102,817	3.337512	0	0
91.00	Emergency	7,443,463	46,607,240	0.159706	646,583	103,263
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 75,922,332	\$ 415,013,100		\$ 16,350,737	\$ 3,385,428

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1376513754

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 21)	AUDITED
50.00	Operating Room	\$ 1,268,889	\$ 153,639	\$ 1,422,528
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room	1,443,439	(1,296)	1,442,143
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	418,630	26,976	445,606
55.00	Radiology-Therapeutic			0
56.00	Radioisotope	96,909	7,760	104,669
57.00	Computed Tomography (CT) Scan	1,045,445	86,625	1,132,070
58.00	Magnetic Resonance Imaging (MRI)	158,600	26,565	185,165
58.01	Ultra Sound	86,075	8,343	94,418
59.00	Cardiac Catheterization			0
60.00	Laboratory	3,088,614	365,068	3,453,682
60.01	Laboratory-Pathology	64,571	3,427	67,998
				0
63.00	Blood Storing, Processing, and Transfusion	74,241	11,709	85,950
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	1,602,211	7,913	1,610,124
65.01	Pulmonary Function Testing			0
66.00	Physical Therapy	64,080	1,772	65,852
67.00	Occupational Therapy	13,989	1,192	15,181
68.00	Speech Pathology	8,305		8,305
69.00	Electrocardiology	152,987	(16,526)	136,461
69.01	Other Ancillary Cost Centers	0	40,891	40,891
70.00	Electroencephalography	12,393		12,393
71.00	Medical Supplies Charged to Patients	795,328	88,511	883,839
72.00	Implantable Devices Charged to Patients	252,692		252,692
73.00	Drugs Charged to Patients	3,836,851	204,934	4,041,785
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			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	202,402		202,402
90.01	Psychiatric Outpatient			0
90.02	Wound Care			0
90.03	Diabetes Clinic			0
90.04	Express Care Clinic			0
91.00	Emergency	595,629	50,954	646,583
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 15,282,280	\$ 1,068,457	\$ 16,350,737

(To Contract Sch 5)

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

**Provider Name:
POMERADO HOSPITAL**

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

**Provider NPI:
1619947090**

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 968,700	\$ 968,700
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 21,784,806	\$ 12,909,225	\$ (8,875,581)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 21,784,806	\$ 13,877,925	\$ (7,906,881)
4. Total Distinct Part Patient Days (Adj 12)	43,548	30,737	(12,811)
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 500.25	\$ 451.51	\$ (48.74)
DPNF OVERPAYMENTS AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj 28)	\$ 0	\$ (3,727)	\$ (3,727)
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (3,727)	\$ (3,727)
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Licensed Distinct Part Beds (Adj 34)	129	93	(36)
10. Total Licensed Capacity (All levels) (Adj)	236	236	0
11. Total Medi-Cal DP Patient Days (Adj 24)	0	21,197	21,197
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 844,443	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 844,443	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 5,251,037	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 2,339,017	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 7,590,054	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1619947090

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 11,732,832	\$ 6,743,031	\$ (4,989,801)
1.00	New Capital Related Costs-Buildings and Fixtures	549,199	260,709	(288,490)
2.00	New Capital Related Costs-Movable Equipment	245,339	177,187	(68,152)
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	1,043,630	659,167	(384,463)
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	2,761,929	1,587,057	(1,174,872)
6.00	Maintenance and Repairs	662,703	456,213	(206,490)
7.00	Operation of Plant	1,075,880	697,394	(378,486)
8.00	Laundry and Linen Service	48,381	30,873	(17,508)
9.00	Housekeeping	424,034	302,366	(121,668)
10.00	Dietary	566,707	391,272	(175,435)
11.00	Cafeteria	724,744	441,565	(283,179)
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	1,707,861	1,009,648	(698,213)
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library	79,232	39,798	(39,434)
17.00	Social Service	162,335	112,945	(49,390)
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	\$ 21,784,806	\$ 12,909,225	\$ (8,875,581)

(To DPNF Sch 1)

* From Schedule 8, line 44 plus line 45.

ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1619947090

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	New Capital Related Costs-Buildings and Fixtures	\$ 260,709	\$ N/A
2.00	New Capital Related Costs-Movable Equipment	177,187	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	6,097	653,070
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	22,849	159,759
6.00	Maintenance and Repairs	59,962	79,544
7.00	Operation of Plant	213,130	67,186
8.00	Laundry and Linen Service	8,874	9,556
9.00	Housekeeping	10,380	155,795
10.00	Dietary	24,598	254,475
11.00	Cafeteria	31,357	156,807
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	21,827	713,540
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records & Library	2,960	22,623
17.00	Social Service	4,513	66,661
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	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 844,443	\$ 2,339,017

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

(To DPNF SCH 1)

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1619947090

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 0	\$ 1,794,642	\$ 1,794,642
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 0	\$ 8,429,573	\$ 8,429,573
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 0	\$ 10,224,215	\$ 10,224,215
4. Total Adult Subacute Patient Days (Adj 12)	0	12,780	12,780
5. Average Adult Subacute Per Diem Cost (L3 ÷ L4)	\$ 0.00	\$ 800.02	\$ 800.02

ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS

6. Medi-Cal Overpayments (Adjs 29 & 30)	\$ 0	\$ (194,848)	\$ (194,848)
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (194,848)	\$ (194,848)
		(To Summary of Findings)	

GENERAL INFORMATION

9. Contracted Number of Adult Subacute Beds (Adj 34)	0	36	36
10. Total Licensed Nursing Facility Beds (Adj)	129	129	
11. Total Licensed Capacity (All levels of care)(Adj)	236	236	0
12. Total Medi-Cal Adult Subacute Patient Days (Adj 25)	0	11,976	

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 349,254	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 349,254	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 3,038,915	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 1,343,393	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 4,382,308	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adjs 32 & 33)	AUDITED TOTAL DAYS (Adj 31)	AUDITED MEDI-CAL DAYS (Adjs 25 & 26)
19. Ventilator (Equipment Cost Only)	\$ 210,204	5,885	5,345
20. Nonventilator	N/A	6,895	6,631
21. TOTAL	N/A	12,780	11,976

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1619947090

	COST CENTER	REPORTED	AUDITED *	DIFFERENCE
COL.	DIRECT AND ALLOCATED EXPENSE			
0.00	Adult Subacute	\$ 0	\$ 4,989,799	\$ 4,989,799
1.00	New Capital Related Costs-Buildings and Fixtures	0	100,276	100,276
2.00	New Capital Related Costs-Movable Equipment	0	68,151	68,151
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	0	381,478	381,478
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	0	1,121,393	1,121,393
6.00	Maintenance and Repairs	0	175,472	175,472
7.00	Operation of Plant	0	268,237	268,237
8.00	Laundry and Linen Service	0	12,817	12,817
9.00	Housekeeping	0	116,299	116,299
10.00	Dietary	0	162,429	162,429
11.00	Cafeteria	0	264,448	264,448
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	0	684,535	684,535
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library	0	37,279	37,279
17.00	Social Service	0	46,961	46,961
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	\$ 0	\$ 8,429,573	\$ 8,429,573

(To Adult Subacute Sch 1)

ALLOCATION OF INDIRECT EXPENSES
ADULT SUBACUTE

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1619947090

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	New Capital Related Costs-Buildings and Fixtures	\$ 100,276	\$ N/A
2.00	New Capital Related Costs-Movable Equipment	68,151	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	3,528	377,949
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	16,145	112,883
6.00	Maintenance and Repairs	23,063	30,595
7.00	Operation of Plant	81,976	25,842
8.00	Laundry and Linen Service	3,684	3,967
9.00	Housekeeping	3,992	59,923
10.00	Dietary	10,211	105,640
11.00	Cafeteria	18,780	93,910
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	14,798	483,775
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records & Library	2,773	21,192
17.00	Social Service	1,876	27,717
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 ALLOCATED INDIRECT EXPENSES	\$ 349,254	\$ 1,343,393

(To Adult Subacute Sch 1)

Provider Name:
POMERADO HOSPITAL

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)	23.01	23.02
19.00	20.00	21.00	22.00	23.00	23.01	23.02

GENERAL SERVICE COST CENTERS

- 1.00 New Capital Related Costs-Buildings and Fixt
- 2.00 New Capital Related Costs-Movable Equipme
- 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 (Appr
- 22.00 Intern & Res. Other Program Costs (Approver
- 23.00 Paramedical Ed. Program (specify)
- 23.01
- 23.02

INPATIENT ROUTINE COST CENTERS

- 30.00 Adults & Pediatrics (Gen Routine)
- 31.00 Intensive Care Unit
- 32.00 Coronary Care Unit
- 33.00 Burn Intensive Care Unit
- 34.00 Surgical Intensive Care Unit
- 35.00 Neonatal Intensive Care Unit
- 40.00 Subprovider - IPF
- 41.00 Subprovider - IRF
- 42.00 Subprovider (specify)
- 43.00 Nursery
- 44.00 Skilled Nursing Facility (DPNF)
- 45.00 Nursing Facility
- 46.00 Other Long Term Care (Adult Subacute)
- 47.00

Provider Name:
POMERADO HOSPITAL

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)		
19.00	20.00	21.00	22.00	23.00	23.01	23.02

ANCILLARY COST CENTERS

- 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)
- 58.01 Ultra Sound
- 59.00 Cardiac Catheterization
- 60.00 Laboratory
- 60.01 Laboratory-Pathology
- 0.00
- 63.00 Blood Storing, Processing, and Transfusion
- 64.00 Intravenous Therapy
- 65.00 Respiratory Therapy
- 65.01 Pulmonary Function Testing
- 66.00 Physical Therapy
- 67.00 Occupational Therapy
- 68.00 Speech Pathology
- 69.00 Electrocardiology
- 69.01 Other Ancillary Cost Centers
- 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)
- 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
- 90.01 Psychiatric Outpatient
- 90.02 Wound Care
- 90.03 Diabetes Clinic
- 90.04 Express Care Clinic
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)
- 93.05

NONREIMBURSABLE COST CENTERS

- 190.00 Gift, Flower, Coffee Shop, and Canteen
- 194.00 Foundation
- 194.01 Patient Transportation
- 194.02 SART
- 194.03 Other Nonreimbursable
- 0.00
- 0.00
- 0.00

TRIAL BALANCE OF EXPENSES

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	New Capital Related Costs-Buildings and Fixtures	\$ 5,894,877	\$ (2,020,218)	\$ 3,874,659
2.00	New Capital Related Costs-Movable Equipment	2,633,363	0	2,633,363
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	7,324,837	0	7,324,837
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	22,842,372	0	22,842,372
6.00	Maintenance and Repairs	3,842,234	0	3,842,234
7.00	Operation of Plant	1,977,608	0	1,977,608
8.00	Laundry and Linen Service	39,606	0	39,606
9.00	Housekeeping	1,824,504	0	1,824,504
10.00	Dietary	613,886	0	613,886
11.00	Cafeteria	2,280,599	0	2,280,599
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	3,828,823	0	3,828,823
14.00	Central Services and Supply	306,901	0	306,901
15.00	Pharmacy	2,512,192	0	2,512,192
16.00	Medical Records & Library	867,477	0	867,477
17.00	Social Service	160,746	0	160,746
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
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	15,307,312	0	15,307,312
31.00	Intensive Care Unit	3,904,802	0	3,904,802
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Neonatal Intensive Care Unit	960,527	0	960,527
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	1,210,786	0	1,210,786
44.00	Skilled Nursing Facility (DPNF)	11,732,832	(4,989,801)	6,743,031
45.00	Nursing Facility		0	0
46.00	Other Long Term Care (Adult Subacute)	0	4,989,799	4,989,799
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 5,980,154	\$ 0	\$ 5,980,154
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room	2,120,142	0	2,120,142
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	2,383,851	0	2,383,851
55.00	Radiology-Therapeutic	898,195	0	898,195
56.00	Radioisotope	391,334	0	391,334
57.00	Computed Tomography (CT) Scan	556,390	0	556,390
58.00	Magnetic Resonance Imaging (MRI)	901,905	0	901,905
58.01	Ultra Sound	752,233	0	752,233
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	4,974,701	0	4,974,701
60.01	Laboratory-Pathology	454,228	0	454,228
			0	0
63.00	Blood Storing, Processing, and Transfusion	110,646	0	110,646
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	1,288,840	(1)	1,288,839
65.01	Pulmonary Function Testing	(1)	1	0
66.00	Physical Therapy	1,026,223	0	1,026,223
67.00	Occupational Therapy	510,026	0	510,026
68.00	Speech Pathology	270,441	0	270,441
69.00	Electrocardiology	215,267	0	215,267
69.01	Other Ancillary Cost Centers	1,226,233	0	1,226,233
70.00	Electroencephalography	17,687	0	17,687
71.00	Medical Supplies Charged to Patients	8,534,974	0	8,534,974
72.00	Implantable Devices Charged to Patients	5,153,666	0	5,153,666
73.00	Drugs Charged to Patients	3,374,459	0	3,374,459
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		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)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic	1,581,638	0	1,581,638
90.01	Psychiatric Outpatient	362,362	0	362,362
90.02	Wound Care	1,074,637	0	1,074,637
90.03	Diabetes Clinic	194,194	0	194,194
90.04	Express Care Clinic	343,153	0	343,153
91.00	Emergency	4,510,324	0	4,510,324
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.05			0	0
	SUBTOTAL	\$ 139,274,186	\$ (2,020,220)	\$ 137,253,966
	NONREIMBURSABLE COST CENTERS			
190.00	Gift, Flower, Coffee Shop, and Canteen	56,443	2,020,218	2,076,661
194.00	Foundation		0	0
194.01	Patient Transportation	251,447	0	251,447
194.02	SART	299	0	299

Provider Name							Fiscal Period	NPI	Adjustments	
POMERADO HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1376513754	34	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report										
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
1							<p><u>MEMORANDUM ADJUSTMENT</u></p> <p>A negative amount was reported on Worksheet A, Column 7, Line 65.01, Pulmonary Function, due to the provider's reclassifications made on Worksheet A-6. An adjustment will be made to correct provider's rounding errors. This is done in accordance with 42 CFR 413.20 and 413.24 and CMS Pub 15-1, Sections 2300 and 2304.</p>			

Provider Name							Fiscal Period	NPI	Adjustments		
POMERADO HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1376513754	34		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10A	A			1.00	7.00	New Capital Related Costs—Buildings and Fixtures	\$5,894,877	(\$2,020,218)	\$3,874,659	
	10A	A			190.00	7.00	Gift, Flower, Coffee Shop, and Canteen	56,443	2,020,218	2,076,661	
							To reclassify rent expense for unused space on the second floor of the Pomerado Outpatient Pavilion for proper cost allocation.				
							42 CFR 413.9, 413.20, and 413.24				
							CMS Pub. 15-1, Sections 2103, 2300, and 2304				

Provider Name							Fiscal Period		NPI		Adjustments	
POMERADO HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1376513754		34	
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO REPORTED COSTS</u>												
3	10A	A			44.00	7	Skilled Nursing Facility (DPNF)			\$11,732,832		\$6,743,031
	10A	A			46.00	7	Other Long Term Care (Adult Subacute)			0	(\$4,989,801)	4,989,799
							To segregate the DPNF and Subacute cost based on the provider's records.					
							42 CFR 413.20 and 413.24					
							CMS Pub 15-1, Sections 2300 and 2304					
							CCR, Title 22, Section 51511.5					

Provider Name							Fiscal Period			NPI		Adjustments
POMERADO HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1376513754		34
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
4	9	B-1			44.00	1,2,6,7,9	Skilled Nursing Facility (DPNF) (Square Feet)	25,509	(7,086)	18,423		
	9	B-1			46.00	1,2,6,7,9	Other Long Term Care (Adult Subacute)	0	7,086	7,086		
5	9	B-1			44.00	4	Skilled Nursing Facility (DPNF) (Gross Salaries)	8,289,952	(3,038,915)	5,251,037		
	9	B-1			46.00	4	Other Long Term Care (Adult Subacute)	0	3,038,915	3,038,915		
6	9	B-1			44.00	8	Skilled Nursing Facility (DPNF) (Pounds of Laundry)	332,468	(97,531)	234,937		
	9	B-1			46.00	8	Other Long Term Care (Adult Subacute)	0	97,531	97,531		
7	9	B-1			44.00	10	Skilled Nursing Facility (DPNF) (Meals Served)	130,836	(38,381)	92,455		
	9	B-1			46.00	10	Other Long Term Care (Adult Subacute)	0	38,381	38,381		
8	9	B-1			44.00	11	Skilled Nursing Facility (DPNF) (FTE's)	12,361	(4,630)	7,731		
	9	B-1			46.00	11	Other Long Term Care (Adult Subacute)	0	4,630	4,630		
9	9	B-1			44.00	13	Skilled Nursing Facility (DPNF) (Direct Nursing Hours)	228,144	(92,181)	135,963		
	9	B-1			46.00	13	Other Long Term Care (Adult Subacute)	0	92,182	92,182		
	9	B-1			13.00	13	Total—Direct Nursing Hours	746,084	1	746,085		
10	9	B-1			44.00	16	Skilled Nursing Facility (DPNF) (Gross Charges)	27,559,115	(13,329,322)	14,229,793		
	9	B-1			46.00	16	Other Long Term Care (Adult Subacute)	0	13,329,322	13,329,322		
11	9	B-1			44.00	17	Skilled Nursing Facility (DPNF) (Patient Days)	43,548	(12,811)	30,737		
	9	B-1			46.00	17	Other Long Term Care (Adult Subacute)	0	12,780	12,780		
	9	B-1			17.00	17	Total—Patient Days	68,009	(31)	67,978		
To segregate the DPNF and Subacute statistics on Other Long Term Care, Line 46, based on the provider's records. 42 CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2300, 2304, and 2306												

Provider Name							Fiscal Period		NPI		Adjustments			
POMERADO HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1376513754		34			
Report References														
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments							
		Work Sheet	Part	Title	Line	Col.						As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>														
12	DPNF 1 Subacute 1	S-3 Not Reported	I		19.00	8	Skilled Nursing Facility (DPNF) Other Long Term Care (Adult Subacute) To adjust total patient days to agree with the provider's patient census reports. This is in conjunction with adjustment number 31. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304				43,548	(12,811)	30,737	
												0	12,780	12,780

Provider Name							Fiscal Period	NPI	Adjustments	
POMERADO HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1376513754	34	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENT TO REPORTED TOTAL CHARGES—DPNF										
13	DPNF 4	Not Reported					Total DPNF Ancillary Charges—Respiratory Therapy	\$0	\$2,148	\$2,148
	DPNF 4	Not Reported					Total DPNF Ancillary Charges—Medical Supplies Charged to Patients	0	2,257,273	2,257,273
	DPNF 4	Not Reported					Total DPNF Ancillary Charges—Drugs Charged to Patients	0	587,281	587,281
	DPNF 4	Not Reported					Total DPNF Ancillary Charges—Total	0	2,846,702	2,846,702
							To include charges on items included in the DPNF Medi-Cal reimbursement rate. CCR, Title 22, Section 51511			

Provider Name			Fiscal Period				NPI		Adjustments	
POMERADO HOSPITAL			JULY 1, 2011 THROUGH JUNE 30, 2012				1376513754		34	
Report References							As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			
ADJUSTMENT TO REPORTED TOTAL CHARGES—ADULT SUBACUTE										
14	Subacute 4	Not Reported					Total Subacute Ancillary Charges—Radiology-Diagnostic	\$0	\$112,582	\$112,582
	Subacute 4	Not Reported					Total Subacute Ancillary Charges—Laboratory	0	3,425,164	3,425,164
	Subacute 4	Not Reported					Total Subacute Ancillary Charges—Physical Therapy	0	62,396	62,396
	Subacute 4	Not Reported					Total Subacute Ancillary Charges—Occupational Therapy	0	64,717	64,717
	Subacute 4	Not Reported					Total Subacute Ancillary Charges—Speech Pathology	0	140,210	140,210
	Subacute 4	Not Reported					Total Subacute Ancillary Charges—Medical Supplies Charged to Patients	0	3,367,303	3,367,303
	Subacute 4	Not Reported					Total Subacute Ancillary Charges—Drugs Charged to Patients	0	50,030	50,030
	Subacute 4	Not Reported					Total Subacute Ancillary Charges—Total	0	7,222,402	7,222,402
To include charges on items included in the adult subacute Medi-Cal reimbursement rate. CCR, Title 22, Section 51511.5										

Provider Name							Fiscal Period	NPI	Adjustments	
POMERADO HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1376513754	34	
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—NONCONTRACT										
15	4A	Not Reported					Medi-Cal Administrative Day Rate (July 1, 2011 through December 27, 2011)	\$0.00	\$378.41	\$378.41
	4A	Not Reported					Medi-Cal Administrative Days	0	8	8
	4A	DHS 3092					Medi-Cal Administrative Day Rate (December 28, 2011 through June 30, 2012)	\$410.00	\$6.95	\$416.95
16	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges—Radiology-Diagnostic	\$676	\$3,521	\$4,197
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges—Laboratory	9,260	24,236	33,496
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges—Physical Therapy	234	2,586	2,820
	6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges—Occupational Therapy	351	591	942
	6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges—Speech Pathology	0	27,673	27,673
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges—Drugs Charged to Patients	23,164	88,776	111,940
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges—Total	33,685	147,383	181,068
17	3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	\$0	\$373	\$373
18	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$40,016	\$18,992	\$59,008
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	33,685	147,383	181,068
19	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payments	\$15,023	\$48,098	\$63,121
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Provider Claims Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through November 30, 2013 Reports Dated: January 7, 2014 42 CFR 413.20, 413.24, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542			

Provider Name							Fiscal Period	NPI		Adjustments
POMERADO HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1376513754		34
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										
20	Contract 4	D-1	I	V	9.00	1	Medi-Cal Days—Adults and Pediatrics	1,435	64	1,499
	Contract 4A	D-1	II	V	42.00	4	Medi-Cal Days—Nursery	365	(3)	362
	Contract 4A	D-1	II	V	43.00	4	Medi-Cal Days—Intensive Care Unit	360	8	368
	Contract 4A	D-1	II	V	47.00	4	Medi-Cal Days—Neonatal Intensive Care Unit	26	4	30
21	Contract 6	D-3		V	50.00	2	Medi-Cal Ancillary Charges—Operating Room	\$1,268,889	\$153,639	\$1,422,528
	Contract 6	D-3		V	52.00	2	Medi-Cal Ancillary Charges—Delivery Room and Labor Room	1,443,439	(1,296)	1,442,143
	Contract 6	D-3		V	54.00	2	Medi-Cal Ancillary Charges—Radiology-Diagnostic	418,630	26,976	445,606
	Contract 6	D-3		V	56.00	2	Medi-Cal Ancillary Charges—Radioisotope	96,909	7,760	104,669
	Contract 6	D-3		V	57.00	2	Medi-Cal Ancillary Charges—CT Scan	1,045,445	86,625	1,132,070
	Contract 6	D-3		V	58.00	2	Medi-Cal Ancillary Charges—Magnetic Resonance Imaging (MRI)	158,600	26,565	185,165
	Contract 6	D-3		V	58.01	2	Medi-Cal Ancillary Charges—Ultrasound	86,075	8,343	94,418
	Contract 6	D-3		V	60.00	2	Medi-Cal Ancillary Charges—Laboratory	3,088,614	365,068	3,453,682
	Contract 6	D-3		V	60.01	2	Medi-Cal Ancillary Charges—Laboratory-Pathology	64,571	3,427	67,998
	Contract 6	D-3		V	63.00	2	Medi-Cal Ancillary Charges—Blood Storing, Processing, and Transfusion	74,241	11,709	85,950
	Contract 6	D-3		V	65.00	2	Medi-Cal Ancillary Charges—Respiratory Therapy	1,602,211	7,913	1,610,124
	Contract 6	D-3		V	66.00	2	Medi-Cal Ancillary Charges—Physical Therapy	64,080	1,772	65,852
	Contract 6	D-3		V	67.00	2	Medi-Cal Ancillary Charges—Occupational Therapy	13,989	1,192	15,181
	Contract 6	D-3		V	69.00	2	Medi-Cal Ancillary Charges—Electrocardiology	152,987	(16,526)	136,461
	Contract 6	D-3		V	69.01	2	Medi-Cal Ancillary Charges—Other Ancillary Service Cost Centers	0	40,891	40,891
	Contract 6	D-3		V	71.00	2	Medi-Cal Ancillary Charges—Medical Supplies Charged to Patients	795,328	88,511	883,839
	Contract 6	D-3		V	73.00	2	Medi-Cal Ancillary Charges—Drugs Charged to Patients	3,836,851	204,934	4,041,785
	Contract 6	D-3		V	91.00	2	Medi-Cal Ancillary Charges—Emergency Room	595,629	50,954	646,583
	Contract 6	D-3		V	200.00	2	Medi-Cal Ancillary Charges—Total	15,282,280	1,068,457	16,350,737
22	Contract 2	E-3	VII	V	8.00	1	Medi-Cal Routine Service Charges	\$7,056,216	\$236,008	\$7,292,224
	Contract 2	E-3	VII	V	9.00	1	Medi-Cal Ancillary Service Charges	15,282,280	1,068,457	16,350,737

-Continued on next page-

Provider Name							Fiscal Period			NPI		Adjustments
POMERADO HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1376513754		34
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—CONTRACT												
-Continued from previous page-												
23	Contract 3	E-3	VII	V	32.00	1	Medi-Cal Deductibles		\$0	\$32,592	\$32,592	
	Contract 3	E-3	VII	V	33.00	1	Medi-Cal Coinsurance		147,760	(27,599)	120,161	
<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 November 30, 2013 Report Dated: January 22, 2014 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	
POMERADO HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1376513754	34	
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										
24	DPNF 1	Not Reported	Medi-Cal Days—Skilled Nursing Facility—DPNF To adjust Medi-Cal patient 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 Reports Dated: February 4, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					0	21,197	21,197

Provider Name							Fiscal Period		NPI		Adjustments
POMERADO HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1376513754		34
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—ADULT SUBACUTE											
25	Subacute 1	Not Reported					Medi-Cal Days—Other Long Term Care—Adult Subacute To include Medi-Cal patient days to agree with the following Fiscal Intermediary payment data: NPI 1619947090 Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through January 15, 2014 Reports Dated: February 4, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	11,976	11,976	
26	Subacute 1	N/A					Medi-Cal Ventilator Days—Other Long Term Care—Adult Subacute Medi-Cal Nonventilator Days—Other Long Term Care—Adult Subacute To include ventilator Medi-Cal patient 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 Reports Dated: February 4, 2014 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 04-04-70151	0	5,345	5,345	
								0	6,631	6,631	

Provider Name							Fiscal Period	NPI	Adjustments		
POMERADO HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1376513754	34		
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>											
27	Contract 1	N/A					Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 51458.1	\$0	\$9,946	\$9,946	
28	DPNF 1	N/A					Medi-Cal Overpayments—Skilled Nursing Facility—DPNF To recover Medi-Cal overpayments for DPNF claims because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$3,727	\$3,727	
29	Subacute 1	N/A					Medi-Cal Overpayments—Other Long Term Care—Adult Subacute To recover Medi-Cal overpayments for Subacute claims because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$2,915	\$2,915 *	
30	Subacute 1	N/A					Medi-Cal Overpayments—Other Long Term Care—Adult Subacute To recover payments received from Medi-Cal for covered services related to other ancillary services that were reimbursed by Medicare and not deducted from Medi-Cal claims. W&I Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502, and 51511.5	*	\$2,915	\$191,933	\$194,848

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI	Adjustments	
POMERADO HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1376513754	34	
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>										
31	Subacute 1	N/A					Other Long Term Care—Adult Subacute—Ventilator Days	0	5,885	5,885
							Other Long Term Care—Adult Subacute—Nonventilator Days	0	6,895	6,895
							Other Long Term Care—Adult Subacute—Total Days	0	12,780	12,780
							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. This is in conjunction with adjustment No. 12.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							Medi-Cal Adult Subacute Contract No. 04-04-70151			
32	Subacute 1	N/A					Ventilator Equipment Cost—Other Long Term Care—Adult Subacute	\$0	\$17	\$17 *
							To reflect adult subacute ventilator equipment depreciation cost in the Medi-Cal audit report.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							Medi-Cal Adult Subacute Contract No. 04-04-70151			
33	Subacute 1	N/A					Ventilator Equipment Cost—Other Long Term Care—Adult Subacute	* \$17	\$210,187	\$210,204
							To reflect adult subacute ventilator equipment rental cost in the Medi-Cal audit report.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							Medi-Cal Adult Subacute Contract No. 04-04-70151			
34	DPNF 1	S-3	I		19.00	1	Number of Beds—Skilled Nursing Facility—DPNF	129	(36)	93
	Subacute 1	S-3	I		21.00	1	Number of Beds—Other Long Term Care—Adult Subacute	0	36	36
							To reclassify total available distinct part beds to the contracted number of adult subacute beds in accordance with the Medi-Cal adult subacute contract.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			
							Medi-Cal Adult Subacute Contract No. 04-04-70151			

*Balance carried forward from prior/to subsequent adjustments