

**APPEAL RECOMPUTATION  
OF THE  
AUDIT REPORT**

**EMANUEL MEDICAL CENTER  
TURLOCK, CALIFORNIA  
PROVIDER NUMBER: HSC/ZZR00179F  
NPI NUMBER: 1174615330**

**FISCAL PERIOD ENDED  
JANUARY 31, 2010**

**Audits Section – Fresno  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Michael Harrold  
Auditor: Jeanene Lopez**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

August 13, 2012

David Neapolitan, CFO  
Emanuel Medical Center  
825 Delbon Avenue  
Turlock, CA 95382

In the Matter of:

EMANUEL MEDICAL CENTER  
PROVIDER NUMBER HSC/ZZR00179F  
NATIONAL PROVIDER IDENTIFIER (NPI) 1174615330  
FISCAL PERIOD ENDED JANUARY 31, 2010  
CASE NUMBER HA12-0110-1169G-PP

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated July 13, 2012, the following revisions are made to the Medi-Cal audit report dated April 20, 2012.

SUMMARY OF REVISIONS

OVERPAYMENTS

Audited Amount Due State	\$	(95,771)
Revision		<u>40,020</u>
Revised Amount Due State	\$	<u>(55,751)</u>

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

David Neapolitan  
Page 2

Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Original Signed by

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

cc : Chief  
Non-Contract Hospital Recoupment Unit  
Safety Net Financing Division  
Department of Health Care Services  
MS 4518  
P.O. Box 997436  
Sacramento, CA 95899-7436

Chief  
Audit Review and Analysis Section  
Department of Health Care Services  
MS 2109  
P.O. Box 997413  
Sacramento, CA 95899-7413

Scott Yasuda  
HFS Consultants  
4 Hutton Centre Drive, Suite 370  
Santa Ana, CA 92707

**SUMMARY OF FINDINGS**

**Provider Name:**  
**EMANUEL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JANUARY 31, 2010**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. ZZR00179F</b>		
Reported	\$ 0	
Net Change	\$ (36,564)	
Audited Amount Due Provider (State)	\$ (36,564)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No. HSC00179F</b>		
Reported		\$ 17,859,001
Net Change		\$ 687,107
Audited Cost		\$ 18,546,108
Audited Amount Due Provider (State)	\$ (50,849)	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider No. ZZR05635G</b>		
Reported		\$ 239.66
Net Change		\$ (20.64)
Audited Cost Per Day		\$ 219.02
Audited Amount Due Provider (State)	\$ (8,358)	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (95,771)	
<b>9. Total Medi-Cal Cost</b>		\$ 18,546,108

**SUMMARY OF FINDINGS**

**Provider Name:**  
**EMANUEL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JANUARY 31, 2010**

	SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1) Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1) Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1) Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1) Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>	\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>	\$ (95,771)	

## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
EMANUEL MEDICAL CENTER

Fiscal Period Ended:  
JANUARY 31, 2010

Provider No:  
HSC00179F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 17,859,001	\$ 18,546,108
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)	\$ 17,859,001	\$ 18,546,108
6.	\$ 0	\$ 0
7.	\$ 0	\$ 0
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 17,859,001	\$ 18,546,108
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj )	\$ 0	\$ 0
10. Medi-Cal Credit Balances (Adj 41)	\$ 0	\$ (50,849)
11. Protested Amount (Adj 40)	\$ 114,021	\$ 0
12.	\$ 0	\$ 0
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 114,021	\$ (50,849)
	(To Summary of Findings)	

Provider Name		Fiscal Period		Provider Number		Revisions		
EMANUEL MEDICAL CENTER		FEBRUARY 1, 2009 THROUGH JANUARY 31, 2010		HSC00179F		1		
Report References								
Rev. No.	Audit Report	Work Sheet	Cost Report			As Audited	Increase (Decrease)	As Revised
			Part	Title	Line			
Explanation of Audit Revisions								
1	Contract 1	N/A				\$50,849	(\$40,020)	\$10,829
Medi-Cal Credit Balances Appeal Finding - Issue 1, Adjustment 41								