

**REPORT  
ON THE  
COST REPORT REVIEW**

**PIONEERS MEMORIAL HEALTHCARE DISTRICT  
BRAWLEY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1073519443**

**FISCAL PERIOD ENDED  
JUNE 30, 2010**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Sergio Gonzalez  
Auditor: Peter Rodriguez**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 4, 2013

Administrator  
Pioneers Memorial Healthcare District  
207 West Legion Road  
Brawley, CA 92227

PIONEERS MEMORIAL HEALTHCARE DISTRICT  
NATIONAL PROVIDER IDENTIFIER (NPI) 1073519443  
FISCAL PERIOD ENDED JUNE 30, 2010

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$1,733,833 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. 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.

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.

Administrator  
Page 2

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

**SUMMARY OF FINDINGS**

**Provider Name:**  
**PIONEERS MEMORIAL HEALTHCARE DISTRICT**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>NPI: 1073519443</b>		
Reported	\$ (1,921,286)	
Net Change	\$ 187,453	
Audited Amount Due Provider (State)	\$ (1,733,833)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>NPI:</b>		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (1,733,833)	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**PIONEERS MEMORIAL HEALTHCARE DISTRICT**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
	<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>NPI:</b>	Reported	\$ 0
Net Change		\$ 0	
Audited Amount Due Provider (State)		\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>NPI:</b>		Reported	\$ 0
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
	<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>NPI:</b>	Reported	\$ 0
Net Change		\$ 0	
Audited Amount Due Provider (State)		\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>NPI:</b>		Reported	
	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>	\$ (1,733,833)		

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

NPI:  
1073519443

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 13,232,369	\$ 14,076,624
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. Total Noncontract AB 5 Reductions (Schedule A) (Adj 1)	\$ (1,323,237)	\$ (923,587)
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 11,909,132	\$ 13,153,037
6. Interim Payments (Adj 20)	\$ (13,830,418)	\$ (14,866,414)
7. Balance Due Provider (State)	\$ (1,921,286)	\$ (1,713,377)
8. Medi-Cal Overpayments (Adjs 25, 26, 27, 28)	\$ 0	\$ (20,456)
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (1,921,286)	\$ (1,733,833)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT  
AB 5 and AB 1183—SUMMARY OF REDUCTIONSProvider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICTFiscal Period Ended:  
JUNE 30, 2010NPI:  
1073519443

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>923,587</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>923,587</u></u> (To Schedule 1, Line 4)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5—10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008—NONCONTRACT HOSPITALS

Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

NPI:  
1073519443

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>14,203,637</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 18, 21, 24 and 27)	<u>39,447</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>19,384</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Lines 2 and 3)	\$ <u><u>14,144,806</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>6,501.25</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,175.71</u></u>

**AB 5—10% Cost Reduction For Services From 07/01/09 Through 09/30/10**

7. Audited Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days)	<u>N/A</u>
8. Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	\$ <u>0</u>
9. AB 5—10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%)	\$ <u><u>0</u></u> (To Schedule A, Line 1)

N/A=Pioneers Memorial Hospital District is a small rural hospital, therefore, this schedule is not applicable.

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT**  
**AB 1183 REDUCTION TO SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009—NONCONTRACT HOSPITALS**

**Provider Name:**  
**PIONEERS MEMORIAL HEALTHCARE DISTRICT**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**NPI:**  
**1073519443**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>14,203,637</u>
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	<u>0</u>
3. Medi-Cal Nursery Days (Code 171)	<u>0</u>
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	<u>0</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 18, 21, 24, and 27)	<u>39,447</u>
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>19,384</u>
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Lines 4, 5 and 6)	\$ <u>14,144,806</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171)	<u>6,501.25</u>
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>2,175.71</u>

**Audited Cost For Services From 10/01/08 Through 04/05/09**

10. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>N/A</u>
11. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 (Line 9 * Line 10)	\$ <u>0</u>
12. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u>0</u>

**Audited Cost For Services From 10/01/08 Through 04/05/09 Using the Regional Average Per Diem Contract Rate**

13. Regional Average Per Diem Contract Rate (Reduced Rate to 95%)	<u>N/A</u>
14. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>0</u>
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	<u>0</u>

**AB1183 Reduction for 10/01/08 Through 04/05/09**

16. If Line 12 is less than Line 15, then the reduction is Line 11 * 10% \$	<u>0</u> (To Schedule A, Line 2)
17. If Line 15 is less than Line 12, then the reduction is Line 11 less Line 15	<u>0</u> (To Schedule A, Line 2)

N/A=Pioneers Memorial Hospital District is a small rural hospital, therefore, this schedule is not applicable.

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT**  
**AB 5—10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011—NONCONTRACT HOSPITALS**

**Provider Name:**  
**PIONEERS MEMORIAL HEALTHCARE DISTRICT**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**NPI:**  
**1073519443**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>14,203,637</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 18, 21, 24, and 27)	<u>39,447</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>19,384</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Lines 2 and 3)	\$ <u><u>14,144,806</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>6,501.25</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,175.71</u></u>

**AB 5—10 % Cost Reduction For Services From 04/06/09 Through 04/12/11**

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11(excludes Administrative Days)	<u>N/A</u>
8. Audited Medi-Cal Cost For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>0</u>
9. AB 5—10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>0</u></u> (To Schedule A, Line 3)

N/A=Pioneers Memorial Hospital District is a small rural hospital, therefore, this schedule is not applicable.

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT**  
**AB 5—10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH APRIL 12, 2011—HFPA<3 HOSPITALS**

**Provider Name:**  
**PIONEERS MEMORIAL HEALTHCARE DISTRICT**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**NPI:**  
**1073519443**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>14,203,637</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 18, 21, 24, and 27)	<u>39,447</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>19,384</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Lines 2 and 3)	\$ <u><u>14,144,806</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>6,501.25</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,175.71</u></u>

**AB 5—10 % Cost Reduction For Services From 07/01/08 Through 04/12/11**

7. Audited Medi-Cal Days of Service from 07/01/08 Through 04/12/11 (excludes Administrative Days)	<u>N/A</u>
8. Audited Medi-Cal Cost For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ <u>0</u>
9. AB 5—10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>0</u></u> (To Schedule A, Line 4)

N/A=Pioneers Memorial Hospital District is a small rural hospital, therefore, this schedule is not applicable.

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT**  
**AB 5—10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH OCTOBER 31, 2008—SMALL RURAL HOSPITALS**

**Provider Name:**  
**PIONEERS MEMORIAL HEALTHCARE DISTRICT**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**NPI:**  
**1073519443**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>14,203,637</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 18, 21, 24, and 27)	<u>39,447</u>
3. Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	<u>19,384</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Lines 2 and 3)	\$ <u><u>14,144,806</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	<u><u>6,501.25</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,175.71</u></u>

**AB 5—10% Cost Reduction For Services From 07/01/08 Through 10/31/08**

7. Audited Medi-Cal Days of Service from 07/1/08 Through 10/31/08(exclude Administrative Days)	<u>N/A</u>
8. Audited Medi-Cal Cost For 07/01/08 Through 10/31/08 (Line 6 * Line 7)	\$ <u>0</u>
9. AB 5—10% Cost Reduction for 07/01/08 Through 10/31/08 (Line 8 * 10%)	\$ <u><u>0</u></u> (To Schedule A, Line 5)

N/A=Pioneers Memorial Hospital District is a small rural hospital, however, this schedule is not applicable because the current period under review is July 1, 2009 through February 23, 2010, and not July 1, 2008 through October 31, 2008, for which this schedule applies.

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT**  
**AB 5—10% REDUCTION TO SERVICES FROM JULY 1, 2009 THROUGH FEBRUARY 23, 2010—SMALL RURAL HOSPITALS**

**Provider Name:**  
**PIONEERS MEMORIAL HEALTHCARE DISTRICT**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**NPI:**  
**1073519443**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>14,203,637</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 18, 21, 24, and 27)	<u>39,447</u>
3. Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	<u>19,384</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Lines 2 and 3)	\$ <u><u>14,144,806</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	<u><u>6,501.25</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,175.71</u></u>

**AB 5—10% Cost Reduction For Services From 07/01/09 Through 02/23/10**

7. Audited Medi-Cal Days of Service from 07/1/09 Through 02/23/10 (exclude Administrative Days)	<u>4,245</u>
8. Audited Medi-Cal Cost For 07/01/09 Through 02/23/10 (Line 6 * Line 7)	\$ <u>9,235,870</u>
9. AB 5—10% Cost Reduction for 07/01/09 Through 02/23/10 (Line 8 * 10%)	\$ <u><u>923,587</u></u> (To Schedule A, Line 6)

Note: Pioneers Memorial Hospital District is a small rural hospital, therefore, this schedule is applicable.



COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICTFiscal Period Ended:  
JUNE 30, 2010NPI:  
1073519443

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Schedule 3)	\$ 13,232,369	\$ 14,203,637
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 18)	\$ 14,423,951	\$ 15,450,880
3. Inpatient Ancillary Service Charges (Adjs 18, 24)	\$ 22,625,120	\$ 24,742,881
4. Total Charges - Medi-Cal Inpatient Services	\$ 37,049,071	\$ 40,193,761
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 23,816,702	\$ 25,990,124
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ 0	\$ 0
	(To Schedule 1)	

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

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICTFiscal Period Ended:  
JUNE 30, 2010NPI:  
1073519443

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 4,865,510	\$ 5,538,437
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 8,366,859	\$ 8,665,200
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 13,232,369	\$ 14,203,637
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 13,232,369	\$ 14,203,637
	(To Schedule 2)	
9. Deductibles (Adj 19)	\$ 0	\$ (36,851)
10. Coinsurance (Adj 19)	\$ 0	\$ (90,162)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 13,232,369	\$ 14,076,624
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICTFiscal Period Ended:  
JUNE 30, 2010NPI:  
1073519443

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 13)	15,766	16,018
2. Inpatient Days (include private, exclude swing-bed)	15,766	16,018
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 13)	15,766	16,018
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) (Adjs 15, 21, 22)	3,566.00	3,739.25

## 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 25, Col 27)	\$ 11,903,301	\$ 11,731,108
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 through 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 11,903,301	\$ 11,731,108

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj 14)	\$ 26,411,246	\$ 26,781,176
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj 14)	\$ 26,411,246	\$ 26,781,176
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.450691	\$ 0.438036
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)	\$ 1,675.20	\$ 1,671.94
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)	\$ 11,903,301	\$ 11,731,108

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 755.00	\$ 732.37
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,692,330	\$ 2,738,515
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 5,674,529	\$ 5,926,685
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 8,366,859	\$ 8,665,200

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICTFiscal Period Ended:  
JUNE 30, 2010NPI:  
1073519443

	REPORTED	AUDITED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
NURSERY (LEVEL II)		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 379,832	\$ 376,725
2. Total Inpatient Days (Adj )	295	295
3. Average Per Diem Cost	\$ 1,287.57	\$ 1,277.03
4. Medi-Cal Inpatient Days (Adj 15)	171	220
5. Cost Applicable to Medi-Cal	\$ 220,174	\$ 280,947
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 4,058,487	\$ 4,009,798
7. Total Inpatient Days (Adj )	2,728	2,728
8. Average Per Diem Cost	\$ 1,487.72	\$ 1,469.87
9. Medi-Cal Inpatient Days (Adjs 15, 21)	416.00	478.25
10. Cost Applicable to Medi-Cal	\$ 618,892	\$ 702,965
LABOR DELIVERY RECOVERY POST-PARTUM (LDRP)		
11. Total Inpatient Routine Cost (Sch 8, Line 26.01, Col 27)	\$ 7,499,054	\$ 7,391,509
12. Total Inpatient Days (Adj )	3,111	3,111
13. Average Per Diem Cost	\$ 2,410.50	\$ 2,375.93
14. Medi-Cal Inpatient Days (Adjs 15, 21, 22)	2,006.00	2,063.75
15. Cost Applicable to Medi-Cal	\$ 4,835,463	\$ 4,903,326
ADMINISTRATIVE DAYS (JULY 2009)		
16. Per Diem Rate (Adj 16)	\$ 0.00	\$ 312.82
17. Medi-Cal Inpatient Days (Adj 16)	0	38
18. Cost Applicable to Medi-Cal	\$ 0	\$ 11,887
ADMINISTRATIVE DAYS (AUGUST 1, 2009 THROUGH JANUARY 31, 2010)		
19. Per Diem Rate (Adj 16)	\$ 0.00	\$ 351.26
20. Medi-Cal Inpatient Days (Adj 16)	0	56
21. Cost Applicable to Medi-Cal	\$ 0	\$ 19,671
ADMINISTRATIVE DAYS (FEBRUARY 2010)		
22. Per Diem Rate (Adj 16)	\$ 0.00	\$ 310.68
23. Medi-Cal Inpatient Days (Adj 16)	0	22
24. Cost Applicable to Medi-Cal	\$ 0	\$ 6,835
ADMINISTRATIVE DAYS (MARCH 2010)		
25. Per Diem Rate (Adj 16)	\$ 0.00	\$ 351.26
26. Medi-Cal Inpatient Days (Adj 16)	0	3
27. Cost Applicable to Medi-Cal	\$ 0	\$ 1,054
28. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 5,674,529	\$ 5,926,685

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICTFiscal Period Ended:  
JUNE 30, 2010NPI:  
1073519443

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
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:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

NPI:  
1073519443

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 7,111,525	\$ 32,243,594	0.220556	\$ 4,387,670	\$ 967,728
38.00		0	0	0.000000	0	0
39.00		0	0	0.000000	0	0
40.00		0	0	0.000000	0	0
41.00	Radiology-Diagnostic	3,116,005	15,436,700	0.201857	965,604	194,914
41.01	Nuclear Medicine-Diagnostic	496,715	3,707,188	0.133987	185,416	24,843
41.02	Ultra Sound	785,742	7,910,921	0.099324	446,158	44,314
41.03	Magnetic Resonance Imaging (MRI)	571,705	6,058,110	0.094370	309,160	29,176
41.04	CAT Scan	1,564,052	42,239,805	0.037028	2,212,145	81,911
44.00	Laboratory	5,938,542	36,444,276	0.162949	4,424,588	720,980
44.01		0	0	0.000000	0	0
46.00	Whole Blood and Packed Red Blood Cells	669,263	563,972	1.186695	131,888	156,511
47.00		0	0	0.000000	0	0
48.00		0	0	0.000000	0	0
49.00	Respiratory Therapy	1,329,778	3,621,394	0.367201	764,430	280,699
50.00	Physical Therapy	1,448,252	2,145,289	0.675085	81,128	54,768
51.00		0	0	0.000000	0	0
52.00		0	0	0.000000	0	0
53.00	Electrocardiology	391,376	6,206,694	0.063057	539,613	34,026
54.00	Electroencephalography	25,254	132,088	0.191194	5,214	997
55.00	Medical Supplies Charged to Patients	9,042,687	14,028,579	0.644590	2,003,159	1,291,217
56.00	Drugs Charged to Patients	6,337,846	31,018,444	0.204325	6,219,243	1,270,747
57.00	Renal Dialysis	512,920	847,760	0.605029	125,324	75,825
58.00		0	0	0.000000	0	0
59.00	Cardiopulmonary	148,894	43,421	3.429076	0	0
59.01	Wound Care	1,103,482	3,679,180	0.299926	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00		0	0	0.000000	0	0
60.01		0	0	0.000000	0	0
61.00	Emergency	7,699,271	48,269,742	0.159505	1,942,141	309,781
63.50	Rural Health Clinic	2,223,349	1,400,192	1.587889	0	0
71.00		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
<b>TOTAL</b>		<b>\$ 50,516,660</b>	<b>\$ 255,997,349</b>		<b>\$ 24,742,881</b>	<b>\$ 5,538,437</b>

(To Schedule 3)

\* From Schedule 8, Column 27











Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

TRIAL BALANCE EXPENSES	4.08	EMPLOYEE BENEFITS 5.00	NONPATIENT TELEPHONES 6.01	DATA PROCESSING 6.02	PURCHASING RECEIVING 6.03	ADMITTING 6.04	CASHIERING ACCTS REC 6.05	6.07	6.08	6.09	ACCUMULATE COST	OTHER ADMIN & GENERAL 6.06
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	72,151	38,182	15,219	16,950	122,414	238,888	0	0	0	5,128,336	472,880
38.00	0	0	0	0	0	0	0	0	0	0	0	0
39.00	0	0	0	0	0	0	0	0	0	0	0	0
40.00	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology-Diagnostic	0	28,916	15,682	28,601	4,530	27,288	114,368	0	0	0	2,317,264	213,673
41.01 Nuclear Medicine-Diagnostic	0	3,018	2,727	1,837	62	7,346	27,466	0	0	0	238,152	21,960
41.02 Ultra Sound	0	11,427	2,045	0	0	16,194	58,611	0	0	0	612,151	56,446
41.03 Magnetic Resonance Imaging (MRI)	0	2,837	3,409	0	0	14,231	44,884	0	0	0	397,981	36,698
41.04 CAT Scan	0	11,890	2,727	0	0	88,944	312,949	0	0	0	1,043,101	96,184
44.00 Laboratory	0	49,714	15,682	118,865	35,040	145,139	270,010	0	0	0	4,771,290	439,957
44.01	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood and Packed Red Blood Cells	0	0	0	3,936	0	3,569	4,178	0	0	0	608,105	56,073
47.00	0	0	0	0	0	0	0	0	0	0	0	0
48.00	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	16,397	3,409	131,722	7,106	24,798	26,830	0	0	0	1,076,226	99,238
50.00 Physical Therapy	0	11,338	6,136	10,233	398	4,860	15,894	0	0	0	944,203	87,064
51.00	0	0	0	0	0	0	0	0	0	0	0	0
52.00	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	4,172	0	3,411	8	25,388	45,985	0	0	0	278,990	25,725
54.00 Electroencephalography	0	248	0	0	0	281	979	0	0	0	21,822	2,012
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	82,411	103,936	0	0	0	6,792,210	626,305
56.00 Drugs Charged to Patients	0	0	0	0	0	187,791	229,811	0	0	0	3,284,138	302,828
57.00 Renal Dialysis	0	0	0	0	0	6,737	6,281	0	0	0	462,618	42,658
58.00	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiopulmonary	0	252	2,045	10,758	0	34	322	0	0	0	63,517	5,857
59.01 Wound Care	0	635	0	0	833	233	27,259	0	0	0	859,884	79,289
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00	0	0	0	0	0	0	0	0	0	0	0	0
60.01	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	92,384	44,319	25,715	7,279	72,190	357,624	0	0	0	5,349,282	493,254
63.50 Rural Health Clinic	0	31,585	0	0	2,249	0	10,374	0	0	0	1,932,828	178,225
71.00	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
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	0	0	21,714	2,002
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Offices	0	2,397	0	0	79	0	0	0	0	0	142,600	13,149
99.00 Nonpaid Workers	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
100.00 Professional Services (MOB)	0	6,432	6,818	0	610	0	0	0	0	0	1,002,094	92,402
100.01 Child Care	0	1,603	0	0	59	0	0	0	0	0	212,675	19,611
100.02 Public Relations	0	4,616	0	0	1,716	0	0	0	0	0	601,110	55,428
100.03 Nonallowable Meals	0	0	0	0	0	0	0	0	0	0	32,347	2,983
100.04 Unused Space	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Patient Phones	0	0	84,547	0	0	0	0	0	0	0	104,987	9,681
100.06 Bariatric Nonallowable	0	0	0	0	0	0	0	0	0	0	10	1
100.07 Joint Powers Authority	0	0	0	0	0	0	0	0	0	0	10,344	954
<b>TOTAL</b>	<b>0</b>	<b>903,685</b>	<b>531,827</b>	<b>2,623,948</b>	<b>464,068</b>	<b>1,217,671</b>	<b>2,243,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,570,472</b>	<b>6,548,854</b>



Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPERATION OF PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFETERIA 12.00	13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	483,983	163,042	104,930	169,767	0	75,104	0	216,997	5,741	0	290,745	0
38.00	0	0	0	0	0	0	0	0	0	0	0	0
39.00	0	0	0	0	0	0	0	0	0	0	0	0
40.00	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology-Diagnostic	174,665	58,840	64,607	61,267	0	31,997	0	9,536	0	44,962	139,195	0
41.01 Nuclear Medicine-Diagnostic	14,539	4,898	168	5,100	0	2,592	0	2,155	0	173,724	33,428	0
41.02 Ultra Sound	11,495	3,872	17,684	4,032	0	8,728	0	0	0	0	71,334	0
41.03 Magnetic Resonance Imaging (MRI)	47,301	15,935	0	16,592	0	2,573	0	0	0	0	54,627	0
41.04 CAT Scan	19,105	6,436	0	6,701	0	11,644	0	0	0	0	380,882	0
44.00 Laboratory	110,823	37,333	0	38,873	0	65,137	0	146,505	0	0	328,623	0
44.01	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood and Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	5,085	0
47.00	0	0	0	0	0	0	0	0	0	0	0	0
48.00	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	34,284	11,549	8,696	12,026	0	13,893	0	194	41,017	0	32,655	0
50.00 Physical Therapy	214,156	72,144	14,005	75,119	0	12,940	0	9,277	0	0	19,344	0
51.00	0	0	0	0	0	0	0	0	0	0	0	0
52.00	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	14,819	4,992	0	5,198	0	4,002	0	1,632	51	0	55,967	0
54.00 Electroencephalography	0	0	0	0	0	229	0	0	0	0	1,191	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,497,674	0	126,498	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	2,471,182	279,698	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	7,644	0
58.00	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiopulmonary	46,740	15,746	0	16,395	0	248	0	0	0	0	392	0
59.01 Wound Care	76,378	25,730	0	26,791	0	1,658	0	0	575	0	33,176	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00	0	0	0	0	0	0	0	0	0	0	0	0
60.01	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	361,625	121,823	209,681	126,847	0	100,221	0	408,821	3,258	0	435,255	89,204
63.50 Rural Health Clinic	0	0	0	0	0	0	0	95,611	4,060	0	12,626	0
71.00	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
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop, and Canteen	25,273	8,514	0	8,865	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	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
100.00 Professional Services (MOB)	241,431	0	0	84,687	0	10,520	0	0	259	0	0	0
100.01 Child Care	114,708	38,642	0	40,236	0	3,411	0	0	0	0	0	0
100.02 Public Relations	23,630	7,961	0	8,289	0	5,107	0	0	0	0	0	0
100.03 Nonallowable Meals	37,648	12,683	0	13,206	495,361	0	0	0	0	0	0	0
100.04 Unused Space	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Patient Phones	23,791	8,014	0	8,345	0	0	0	0	0	0	0	0
100.06 Bariatric Nonallowable	0	0	0	0	0	0	0	0	0	0	0	0
100.07 Joint Powers Authority	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>4,028,704</b>	<b>1,275,841</b>	<b>897,370</b>	<b>1,393,229</b>	<b>1,639,997</b>	<b>760,741</b>	<b>0</b>	<b>2,122,586</b>	<b>1,553,978</b>	<b>2,689,867</b>	<b>2,730,076</b>	<b>176,316</b>

Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

TRIAL BALANCE EXPENSES	19.00	19.02	19.03	20.00	21.00	22.00	23.00	24.00	25.00	26.00	27.00	POST		
												SUBTOTAL	STEP-DOWN ADJUSTMENT	TOTAL COST
<b>GENERAL SERVICE COST CENTER</b>														
1.00														
2.00														
3.00 New Cap Related Costs—Building and Fixture:														
4.00 New Cap Related Costs—Movable Equipment														
4.01														
4.02														
4.03														
4.04														
4.05														
4.06														
4.07														
4.08														
5.00 Employee Benefits														
6.01 Nonpatient Telephones														
6.02 Data Processing														
6.03 Purchasing, Receiving and Stores														
6.04 Admitting														
6.05 Cashiering/Accounts Receivable														
6.07														
6.08														
6.09														
6.06 Other Administrative and General														
7.00 Maintenance and Repairs														
8.00 Operation of Plant														
9.00 Laundry and Linen Service														
10.00 Housekeeping														
11.00 Dietary														
12.00 Cafeteria														
13.00														
14.00 Nursing Administration														
15.00 Central Services and Supply														
16.00 Pharmacy														
17.00 Medical Records and Library														
18.00 Social Service														
19.00														
19.02	0													
19.03	0	0												
20.00	0	0	0											
21.00	0	0	0	0										
22.00	0	0	0	0	0									
23.00	0	0	0	0	0	0								
24.00	0	0	0	0	0	0	0	0						
<b>INPATIENT ROUTINE COST CENTERS</b>														
25.00 Adults and Pediatrics	0	0	0	0	0	0	0	0	0	11,731,108			11,731,108	
26.00 Intensive Care Unit	0	0	0	0	0	0	0	0	0	4,009,798			4,009,798	
26.01 Labor Delivery Recovery Post-Partum (LDRP)	0	0	0	0	0	0	0	0	0	7,391,509			7,391,509	
28.00	0	0	0	0	0	0	0	0	0	0			0	
29.00	0	0	0	0	0	0	0	0	0	0			0	
30.00	0	0	0	0	0	0	0	0	0	0			0	
31.00	0	0	0	0	0	0	0	0	0	0			0	
32.00	0	0	0	0	0	0	0	0	0	0			0	
33.00 Nursery (Level II)	0	0	0	0	0	0	0	0	0	376,725			376,725	
34.00	0	0	0	0	0	0	0	0	0	0			0	
35.00 Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0			0	
36.00 Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0			0	
36.01 Subacute Care Unit II	0	0	0	0	0	0	0	0	0	0			0	
36.02	0	0	0	0	0	0	0	0	0	0			0	

Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

TRIAL BALANCE EXPENSES	19.00	19.02	19.03	20.00	21.00	22.00	23.00	24.00	25.00	POST	27.00
										STEP-DOWN ADJUSTMENT	
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	7,111,525		7,111,525
38.00	0	0	0	0	0	0	0	0	0		0
39.00	0	0	0	0	0	0	0	0	0		0
40.00	0	0	0	0	0	0	0	0	0		0
41.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	3,116,005		3,116,005
41.01 Nuclear Medicine-Diagnostic	0	0	0	0	0	0	0	0	496,715		496,715
41.02 Ultra Sound	0	0	0	0	0	0	0	0	785,742		785,742
41.03 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	571,705		571,705
41.04 CAT Scan	0	0	0	0	0	0	0	0	1,564,052		1,564,052
44.00 Laboratory	0	0	0	0	0	0	0	0	5,938,542		5,938,542
44.01	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood and Packed Red Blood Cells	0	0	0	0	0	0	0	0	669,263		669,263
47.00	0	0	0	0	0	0	0	0	0		0
48.00	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,329,778		1,329,778
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,448,252		1,448,252
51.00	0	0	0	0	0	0	0	0	0		0
52.00	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	391,376		391,376
54.00 Electroencephalography	0	0	0	0	0	0	0	0	25,254		25,254
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	9,042,687		9,042,687
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	6,337,846		6,337,846
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	512,920		512,920
58.00	0	0	0	0	0	0	0	0	0		0
59.00 Cardiopulmonary	0	0	0	0	0	0	0	0	148,894		148,894
59.01 Wound Care	0	0	0	0	0	0	0	0	1,103,482		1,103,482
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00	0	0	0	0	0	0	0	0	0		0
60.01	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	7,699,271		7,699,271
63.50 Rural Health Clinic	0	0	0	0	0	0	0	0	2,223,349		2,223,349
71.00	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
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	66,367		66,367
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	155,749		155,749
99.00 Nonpaid Workers	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
100.00 Professional Services (MOB)	0	0	0	0	0	0	0	0	1,431,393		1,431,393
100.01 Child Care	0	0	0	0	0	0	0	0	429,283		429,283
100.02 Public Relations	0	0	0	0	0	0	0	0	701,525		701,525
100.03 Nonallowable Meals	0	0	0	0	0	0	0	0	594,228		594,228
100.04 Unused Space	0	0	0	0	0	0	0	0	0		0
100.05 Patient Phones	0	0	0	0	0	0	0	0	154,818		154,818
100.06 Bariatric Nonallowable	0	0	0	0	0	0	0	0	11		11
100.07 Joint Powers Authority	0	0	0	0	0	0	0	0	11,298		11,298
<b>TOTAL</b>	<u>0</u>	<u>77,570,472</u>	<u>0</u>	<u>77,570,472</u>							





Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

	EMP BENE (GROSS SALARIES) 5.00	NONPATIENT PHONES (# OF EXT.) 6.01	DATA PROCESS (TIME SPENT) 6.02	PURC, REC & STORES (PURCH REQ) 6.03	ADMITTING (INPATIENT REVENUE) 6.04	CASHIERING/ ACCTS REC (TOTAL REV) 6.05	6.07	6.08	6.09	OTHER ADMIN & GENERAL (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
<b>GENERAL SERVICE COST CENTERS</b>											
1.00											
2.00											
3.00	New Cap Related Costs—Building and Fixtures										
4.00	New Cap Related Costs—Movable Equipment										
4.01											
4.02											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00	Employee Benefits										
6.01	Nonpatient Telephones	137,933									
6.02	Data Processing	493,946	25								
6.03	Purchasing, Receiving and Stores	215,550	14								
6.04	Admitting	660,156	57	500	102,344						
6.05	Cashiering/Accounts Receivable	630,585	33	1,800	18,650						
6.07											
6.08											
6.09											
6.06	Other Administrative and General	1,778,167	96	2,000	143,074						
7.00	Maintenance and Repairs	327,464		1,800	123,151				3,688,583		
8.00	Operation of Plant	120,653	34		4,715				1,168,128		
9.00	Laundry and Linen Service	33,431	2		12,000				795,236	538	
10.00	Housekeeping	750,246	10		204,331				1,232,466	880	
11.00	Dietary	665,464							1,365,577	2,197	
12.00	Cafeteria								39,091	1,136	
13.00									0		
14.00	Nursing Administration	1,219,023	20		20,097				1,850,993	1,085	
15.00	Central Services and Supply	190,192	4	787	6,656,073				1,226,477	3,006	
16.00	Pharmacy	639,244	14	1,648	2,692,586				2,347,078	1,589	
17.00	Medical Records and Library	1,114,610	44		25,210				2,098,233	5,811	
18.00	Social Service	101,404							143,785	231	
19.00									0		
19.02									0		
19.03									0		
20.00									0		
21.00									0		
22.00									0		
23.00									0		
24.00									0		
<b>INPATIENT ROUTINE COST CENTERS</b>											
25.00	Adults and Pediatrics	4,843,715	30	95	160,908	26,411,246	26,411,246		8,284,962	13,830	
26.00	Intensive Care Unit	2,016,238	13	6	73,908	9,396,990	9,396,990		3,020,422	3,564	
26.01	Labor Delivery Recovery Post-Partum (LDRP)	3,371,309	44	19	109,685	10,254,783	10,254,783		5,237,211	13,339	
28.00									0		
29.00									0		
30.00									0		
31.00									0		
32.00									0		
33.00	Nursery (Level II)	109,477	6	10		704,675	704,675		213,399	1,539	
34.00									0		
35.00	Distinct Part Nursing Facility								0		
36.00	Adult Subacute Care Unit								0		
36.01	Subacute Care Unit II								0		
36.02									0		

Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

	EMP BENE (GROSS SALARIES) 5.00	NONPATIENT PHONES (# OF EXT.) 6.01	DATA PROCESS (TIME SPENT) 6.02	PURC, REC & STORES (PURCH REQ) 6.03	ADMITTING (INPATIENT REVENUE) 6.04	CASHIERING/ ACCTS REC (TOTAL REV) 6.05	6.07	6.08	6.09	OTHER ADMIN & GENERAL (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
<b>ANCILLARY COST CENTERS</b>											
37.00	Operating Room	2,539,713	56	58	452,987	14,761,945				5,128,336	12,084
38.00										0	
39.00										0	
40.00										0	
41.00	Radiology-Diagnostic	1,017,850	23	109	121,054	3,290,649				2,317,264	4,361
41.01	Nuclear Medicine-Diagnostic	106,244	4	7	1,644	885,852				238,152	363
41.02	Ultra Sound	402,230	3			1,952,902				612,151	287
41.03	Magnetic Resonance Imaging (MRI)	99,876	5			1,716,162				397,981	1,181
41.04	CAT Scan	418,524	4			10,725,880				1,043,101	477
44.00	Laboratory	1,749,931	23	453	936,462	17,502,389				4,771,290	2,767
44.01										0	
46.00	Whole Blood and Packed Red Blood Cells			15		430,429				608,105	
47.00										0	
48.00										0	
49.00	Respiratory Therapy	577,159	5	502	189,916	2,990,408				1,076,226	856
50.00	Physical Therapy	399,088	9	39	10,631	586,084				944,203	5,347
51.00										0	
52.00										0	
53.00	Electrocardiology	146,851		13	219	3,061,571				278,990	370
54.00	Electroencephalography	8,723				33,891				21,822	
55.00	Medical Supplies Charged to Patients					9,938,038				6,792,210	
56.00	Drugs Charged to Patients					22,645,890				3,284,138	
57.00	Renal Dialysis					812,400				462,618	
58.00										0	
59.00	Cardiopulmonary	8,875	3	41		4,158				63,517	1,167
59.01	Wound Care	22,359			22,258	28,123				859,884	1,907
59.02										0	
59.03										0	
60.00										0	
60.01										0	
61.00	Emergency	3,251,916	65	98	194,540	8,705,436				5,349,282	9,029
63.50	Rural Health Clinic	1,111,783			60,112					1,932,828	
71.00										0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop, and Canteen									21,714	631
97.00	Research									0	
98.00	Physicians' Private Offices	84,385			2,098					142,600	
99.00	Nonpaid Workers									0	
99.01										0	
99.02										0	
100.00	Professional Services (MOB)	226,412	10		16,315					1,002,094	6,028
100.01	Child Care	56,436			1,581					212,675	2,864
100.02	Public Relations	162,484			45,871					601,110	590
100.03	Nonallowable Meals									32,347	940
100.04	Unused Space									0	
100.05	Patient Phones		124							104,987	594
100.06	Bariatric Nonallowable									10	
100.07	Joint Powers Authority									10,344	
	<b>TOTAL</b>	31,809,646	780	10,000	12,402,420	146,839,901				71,021,617	100,588
	<b>COST TO BE ALLOCATED</b>	903,685	531,827	2,623,948	464,068	1,217,671				6,548,854	4,028,704
	<b>UNIT COST MULTIPLIER - SCH 8</b>	0.028409	681.829158	262.394808	0.037418	0.008293	0.007409	0.000000	0.000000	0.092209	40.051539



Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (SQ FT) 10.00	DIETARY (MEALS) 11.00 (Adj 12)	CAFETERIA (FTES) 12.00	13.00	NURSING ADMIN (HOURS) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (TOTAL REVENUE) 17.00	SOC SERV (TOTAL REVENUE) 18.00	19.00	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	12,084	69,149	12,084									
38.00					3,941		43,601	24,869		32,243,594			
39.00													
40.00													
41.00	Radiology-Diagnostic	4,361	42,576	4,361					48,735	15,436,700			
41.01	Nuclear Medicine-Diagnostic	363	111	363			1,916						
41.02	Ultra Sound	287	11,654	287			433		188,302	3,707,188			
41.03	Magnetic Resonance Imaging (MRI)	1,181		1,181						7,910,921			
41.04	CAT Scan	477		477						6,058,110			
44.00	Laboratory	2,767		2,767						42,239,805			
44.01					3,418		29,437			36,444,276			
46.00	Whole Blood and Packed Red Blood Cells										563,972		
47.00													
48.00													
49.00	Respiratory Therapy	856	5,731	856			39	177,677		3,621,394			
50.00	Physical Therapy	5,347	9,229	5,347			1,864			2,145,289			
51.00													
52.00													
53.00	Electrocardiology	370		370			328	219		6,206,694			
54.00	Electroencephalography						12			132,088			
55.00	Medical Supplies Charged to Patients							6,487,557		14,028,579			
56.00	Drugs Charged to Patients								2,678,557	31,018,444			
57.00	Renal Dialysis									847,760			
58.00													
59.00	Cardiopulmonary	1,167		1,167						43,421			
59.01	Wound Care	1,907		1,907				2,491		3,679,180			
59.02													
59.03													
60.00													
60.01													
61.00	Emergency	9,029	138,180	9,029									
63.50	Rural Health Clinic												
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop, and Canteen	631		631									
97.00	Research												
98.00	Physicians' Private Offices												
99.00	Nonpaid Workers												
99.01													
99.02													
100.00	Professional Services (MOB)			6,028				1,124					
100.01	Child Care	2,864		2,864									
100.02	Public Relations	590		590									
100.03	Nonallowable Meals	940		940		63,783							
100.04	Unused Space												
100.05	Patient Phones	594		594									
100.06	Bariatric Nonallowable												
100.07	Joint Powers Authority												
	TOTAL	94,560	591,369	99,170	211,167	39,919	0	426,489	6,731,450	2,915,594	302,765,043	95,407,366	0
	COST TO BE ALLOCATED	1,275,841	897,370	1,393,229	1,639,997	760,741	0	2,122,586	1,553,978	2,689,867	2,730,076	176,316	0
	UNIT COST MULTIPLIER - SCH 8	13.492392	1.517446	14.048897	7.766352	19.057119	0.000000	4.976883	0.230853	0.922580	0.009017	0.001848	0.000000

Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

19.02      19.03      20.00      21.00      22.00      23.00      24.00

**GENERAL SERVICE COST CENTERS**

1.00  
2.00  
3.00 New Cap Related Costs—Building and Fixtures  
4.00 New Cap Related Costs—Movable Equipment  
4.01  
4.02  
4.03  
4.04  
4.05  
4.06  
4.07  
4.08  
5.00 Employee Benefits  
6.01 Nonpatient Telephones  
6.02 Data Processing  
6.03 Purchasing, Receiving and Stores  
6.04 Admitting  
6.05 Cashiering/Accounts Receivable  
6.07  
6.08  
6.09  
6.06 Other Administrative and General  
7.00 Maintenance and Repairs  
8.00 Operation of Plant  
9.00 Laundry and Linen Service  
10.00 Housekeeping  
11.00 Dietary  
12.00 Cafeteria  
13.00  
14.00 Nursing Administration  
15.00 Central Services and Supply  
16.00 Pharmacy  
17.00 Medical Records and Library  
18.00 Social Service  
19.00  
19.02  
19.03  
20.00  
21.00  
22.00  
23.00  
24.00

**INPATIENT ROUTINE COST CENTERS**

25.00 Adults and Pediatrics  
26.00 Intensive Care Unit  
26.01 Labor Delivery Recovery Post-Partum (LDRP)  
28.00  
29.00  
30.00  
31.00  
32.00  
33.00 Nursery (Level II)  
34.00  
35.00 Distinct Part Nursing Facility  
36.00 Adult Subacute Care Unit  
36.01 Subacute Care Unit II  
36.02



## TRIAL BALANCE OF EXPENSES

Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	\$	\$	0	0
2.00			0	0
3.00	New Cap Related Costs—Building and Fixtures	2,752,342	0	2,752,342
4.00	New Cap Related Costs—Movable Equipment	2,383,164	0	2,383,164
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	838,441	0	838,441
6.01	Nonpatient Telephones	524,295	0	524,295
6.02	Data Processing	2,516,752	0	2,516,752
6.03	Purchasing, Receiving and Stores	368,978	0	368,978
6.04	Admitting	945,776	0	945,776
6.05	Cashiering/Accounts Receivable	1,564,408	0	1,564,408
6.07			0	0
6.08			0	0
6.09			0	0
6.06	Other Administrative and General	5,986,835	(592,006)	5,394,829
7.00	Maintenance and Repairs	2,505,085	0	2,505,085
8.00	Operation of Plant	1,141,342	0	1,141,342
9.00	Laundry and Linen Service	773,960	0	773,960
10.00	Housekeeping	1,166,406	0	1,166,406
11.00	Dietary	1,271,070	0	1,271,070
12.00	Cafeteria		0	0
13.00			0	0
14.00	Nursing Administration	1,764,637	0	1,764,637
15.00	Central Services and Supply	659,347	0	659,347
16.00	Pharmacy	1,731,516	0	1,731,516
17.00	Medical Records and Library	1,835,660	0	1,835,660
18.00	Social Service	132,955	0	132,955
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00			0	0
22.00			0	0
23.00			0	0
24.00			0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics	7,205,352	0	7,205,352
26.00	Intensive Care Unit	2,679,751	0	2,679,751
26.01	Labor Delivery Recovery Post-Partum (LDRP)	4,507,319	(25,000)	4,482,319
28.00			0	0
29.00			0	0
30.00			0	0
31.00			0	0
32.00			0	0
33.00	Nursery (Level II)	139,551	0	139,551
34.00			0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 4,208,706	\$ 0	\$ 4,208,706
38.00			0	0
39.00			0	0
40.00			0	0
41.00	Radiology-Diagnostic	1,947,811	0	1,947,811
41.01	Nuclear Medicine-Diagnostic	183,205	0	183,205
41.02	Ultra Sound	513,997	0	513,997
41.03	Magnetic Resonance Imaging (MRI)	291,980	0	291,980
41.04	CAT Scan	610,176	0	610,176
44.00	Laboratory	4,041,624	0	4,041,624
44.01			0	0
46.00	Whole Blood and Packed Red Blood Cells	596,421	0	596,421
47.00			0	0
48.00			0	0
49.00	Respiratory Therapy	1,032,042	(195,535)	836,507
50.00	Physical Therapy	758,134	(46,788)	711,346
51.00			0	0
52.00			0	0
53.00	Electrocardiology	187,294	0	187,294
54.00	Electroencephalography	20,315	0	20,315
55.00	Medical Supplies Charged to Patients	6,449,328	156,535	6,605,863
56.00	Drugs Charged to Patients	2,866,536	0	2,866,536
57.00	Renal Dialysis	449,600	0	449,600
58.00			0	0
59.00	Cardiopulmonary	9,947	0	9,947
59.01	Wound Care	765,302	0	765,302
59.02			0	0
59.03			0	0
60.00			0	0
60.01			0	0
61.00	Emergency	4,609,739	(170,667)	4,439,072
63.50	Rural Health Clinic	1,888,620	0	1,888,620
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	<b>SUBTOTAL</b>	<b>\$ 76,825,719</b>	<b>\$ (873,461)</b>	<b>\$ 75,952,258</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop, and Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Offices	140,124	0	140,124
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
100.00	Professional Services (MOB)	780,802	0	780,802
100.01	Child Care	112,459	0	112,459
100.02	Public Relations	574,475	0	574,475
100.03	Nonallowable Meals		0	0
100.04	Unused Space		0	0
100.05	Patient Phones		0	0
100.06	Bariatric Nonallowable	10	0	10
100.07	Joint Powers Authority	0	10,344	10,344
100.99	<b>SUBTOTAL</b>	<b>\$ 1,607,870</b>	<b>\$ 10,344</b>	<b>\$ 1,618,214</b>
101	<b>TOTAL</b>	<b>\$ 78,433,589</b>	<b>\$ (863,117)</b>	<b>\$ 77,570,472</b>

(To Schedule 8)



Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ	AUDIT ADJ
<b>ANCILLARY COST CENTERS</b>													
37.00 Operating Room	0												
38.00	0												
39.00	0												
40.00	0												
41.00 Radiology-Diagnostic	0												
41.01 Nuclear Medicine-Diagnostic	0												
41.02 Ultra Sound	0												
41.03 Magnetic Resonance Imaging (MRI)	0												
41.04 CAT Scan	0												
44.00 Laboratory	0												
44.01	0												
46.00 Whole Blood and Packed Red Blood Cells	0												
47.00	0												
48.00	0												
49.00 Respiratory Therapy	(195,535)		(156,535)								(39,000)		
50.00 Physical Therapy	(46,788)									(46,788)			
51.00	0												
52.00	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	156,535		156,535										
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00	0												
59.00 Cardiopulmonary	0												
59.01 Wound Care	0												
59.02	0												
59.03	0												
60.00	0												
60.01	0												
61.00 Emergency	(170,667)										(170,667)		
63.50 Rural Health Clinic	0												
71.00	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00 Gift, Flower, Coffee Shop, and Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Offices	0												
99.00 Nonpaid Workers	0												
99.01	0												
99.02	0												
100.00 Professional Services (MOB)	0												
100.01 Child Care	0												
100.02 Public Relations	0												
100.03 Nonallowable Meals	0												
100.04 Unused Space	0												
100.05 Patient Phones	0												
100.06 Bariatric Nonallowable	0												
100.07 Joint Powers Authority	10,344	10,344											
101.00 TOTAL	(\$863,117)	0	0	(28,685)	(4,344)	(369,926)	(24,149)	(34,541)	(83,359)	(46,788)	(271,325)	0	0





Provider Name							Fiscal Period	NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2009 THROUGH JUNE 30, 2010	1073519443		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report										
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
<u>MEMORANDUM ADJUSTMENT</u>										
1							The services provided to Medi-Cal inpatients in noncontract acute rural hospitals are subject to reimbursement limitations identified in Assembly Bill 5 for the service period of July 1, 2009 through February 23, 2010. The limitations are addressed on Noncontract Schedule A et seq. and are incorporated on Noncontract Schedule 1, Line 4. W&I Code, Sections 14105.19 and 14166.245			

Provider Name							Fiscal Period	NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2009 THROUGH JUNE 30, 2010	1073519443		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
2	10A	A			6.06	7	Other Administrative and General	\$5,986,835	(\$10,344)	\$5,976,491 *
	10A	A			100.07	7	Joint Powers Authority To reclassify nonallowable joint powers authority expenses to a nonreimbursable cost center. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.3, 2300, 2304, and 2328	0	10,344	10,344
3	10A	A			49.00	7	Respiratory Therapy	\$1,032,042	(\$156,535)	\$875,507 *
	10A	A			55.00	7	Medical Supplies Charged to Patients To reclassify oxygen cost for proper matching of revenue and expense. 42 CFR 413.5, 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304, and 2306	6,449,328	156,535	6,605,863

\*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				NPI		Adjustments		
PIONEERS MEMORIAL HEALTHCARE DISTRICT			JULY 1, 2009 THROUGH JUNE 30, 2010				1073519443		28		
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED COSTS</b>											
4	10A	A			6.06	7	Other Administrative and General To eliminate travel expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$5,976,491	(\$28,685)	\$5,947,806 *
5	10A	A			6.06	7	Other Administrative and General To abate other income against Other Administrative and General. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328	*	\$5,947,806	(\$4,344)	\$5,943,462 *
6	10A	A			6.06	7	Other Administrative and General To abate other income against Other Administrative and General. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328	*	\$5,943,462	(\$369,926)	\$5,573,536 *
7	10A	A			6.06	7	Other Administrative and General To abate other income against Other Administrative and General. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328	*	\$5,573,536	(\$24,149)	\$5,549,387 *
8	10A	A			6.06	7	Other Administrative and General To eliminate tax expense against Other Administrative and General. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328	*	\$5,549,387	(\$34,541)	\$5,514,846 *
9	10A	A			6.06	7	Other Administrative and General To eliminate Lobbying expense against Other Administrative and General. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328	*	\$5,514,846	(\$83,359)	\$5,431,487 *
10	10A	A			50.00	7	Physical Therapy To abate rental income against Physical Therapy. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328		\$758,134	(\$46,788)	\$711,346

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments	
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2009 THROUGH JUNE 30, 2010	1073519443		28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report											
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
11	10A	A			6.06	7	Other Administrative and General	*	\$5,431,487	(\$36,658)	\$5,394,829
	10A	A			26.01	7	Labor Delivery Recovery Post-Partum (LDRP)		4,507,319	(25,000)	4,482,319
	10A	A			49.00	7	Respiratory Therapy	*	875,507	(39,000)	836,507
	10A	A			61.00	7	Emergency		4,609,739	(170,667)	4,439,072
							To eliminate the professional component of provider based physician fees based on the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2009 THROUGH JUNE 30, 2010			1073519443		28
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>												
12	9	B-1			100.03	11	Nonallowable Meals (Meals)	33,528	30,255	63,783		
	9	B-1			11.00	11	Total Statistics—Meals	180,912	30,255	211,167		
To reconcile the reported meals statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304												

Provider Name							Fiscal Period	NPI	Adjustments	
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2009 THROUGH JUNE 30, 2010	1073519443	28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report										
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENT TO REPORTED PATIENT DAYS</b>										
13	4	D-1	I	XIX	1.00,4.00	1	Adults and Pediatrics To include observation bed days with total patient days based on the provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub 15-1, Sections 2205, 2300, and 2304 CMS Pub 15-2, Sections 3605.1 and 3622	15,766	252	16,018

Provider Name							Fiscal Period	NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2009 THROUGH JUNE 30, 2010	1073519443		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report										
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
<b><u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u></b>										
14	4	D-1	I	28.00,30.00	1	Adults and Pediatrics To add observation charges for the proper matching of revenue and expense. 42 CFR 413.53 CMS Pub. 15-1, Section 2306	\$26,411,246	\$369,930	\$26,781,176	

Provider Name			Fiscal Period				NPI		Adjustments	
PIONEERS MEMORIAL HEALTHCARE DISTRICT			JULY 1, 2009 THROUGH JUNE 30, 2010				1073519443		28	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT</b>										
15	4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	3,566	178	3,744 *
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery (Level II)	171	49	220
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days—Intensive Care Unit	416	63	479 *
	4A	D-1	II	XIX	43.01	4	Medi-Cal Days—Labor Delivery Recovery Post-Partum (LDRP)	2,006	59	2,065 *
16	4A	Not Reported					Medi-Cal Administrative Day Rate (July 2009)	\$0.00	\$312.82	\$312.82
	4A	Not Reported					Medi-Cal Administrative Days	0	38	38
	4A	Not Reported					Medi-Cal Administrative Day Rate (August 1, 2009 through January 31, 2010)	\$0.00	\$351.26	\$351.26
	4A	Not Reported					Medi-Cal Administrative Days	0	56	56
	4A	Not Reported					Medi-Cal Administrative Day Rate (February 2010)	\$0.00	\$310.68	\$310.68
	4A	Not Reported					Medi-Cal Administrative Days	0	22	22
	4A	Not Reported					Medi-Cal Administrative Day Rate (March 2010)	\$0.00	\$351.26	\$351.26
	4A	Not Reported					Medi-Cal Administrative Days	0	3	3
17	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges—Operating Room	\$4,252,524	\$135,146	\$4,387,670
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges—Radiology-Diagnostic	652,596	310,773	963,369 *
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges—Nuclear Medicine-Diagnostic	177,818	7,598	185,416
	6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges—Ultrasound	455,898	(11,047)	444,851 *
	6	D-4		XIX	41.03	2	Medi-Cal Ancillary Charges—Magnetic Resonance Imaging (MRI)	256,601	52,559	309,160
	6	D-4		XIX	41.04	2	Medi-Cal Ancillary Charges—CAT Scan	2,102,263	109,882	2,212,145
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges—Laboratory	4,081,308	336,030	4,417,338 *
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges—Whole Blood and Packed Red Blood Cells	96,301	35,587	131,888
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges—Respiratory Therapy	1,358,948	(594,518)	764,430
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges—Physical Therapy	76,145	1,699	77,844 *
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges—Electrocardiology	457,512	82,101	539,613
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges—Electroencephalography	6,083	(869)	5,214
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges—Medical Supplies Charged to Patients	957,371	1,045,788	2,003,159
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges—Drugs Charged to Patients	5,727,337	459,614	6,186,951 *
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges—Renal Dialysis	103,360	21,964	125,324
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges—Emergency	1,863,055	79,086	1,942,141
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges—Total	22,625,120	2,071,393	24,696,513 *

-Continued on next page-

Provider Name							Fiscal Period		NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2009 THROUGH JUNE 30, 2010		1073519443		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT</b>											
-Continued from previous page-											
18	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$14,423,951	\$1,026,929	\$15,450,880	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	22,625,120	2,071,393	24,696,513 *	
19	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$36,851	\$36,851	
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	0	90,162	90,162	
20	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$13,830,418	\$1,035,996	\$14,866,414	
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data:                      Service Period: July 1, 2009 through June 30, 2010                      Payment Period: July 1, 2009 through July 10, 2013                      Reports Dated: July 11, 2013                      42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139                      CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408                      CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>											
21	4	D-1	I	XIX	9.00	1	Adults and Pediatrics	* 3,744.00	(1.25)	3,742.75 *	
	4A	D-1	II	XIX	43.00	4	Intensive Care Unit	* 479.00	(0.75)	478.25	
	4A	D-1	II	XIX	43.01	4	Labor Delivery Recovery Post-Partum (LDRP) To reduce Medi-Cal routine days by 25% for claims billed during the 7th through 9th month after the month of service. W&I Code, Section 14115	* 2,065.00	(0.75)	2,064.25 *	
22	4	D-1	I	XIX	9.00	1	Adults and Pediatrics	* 3,742.75	(3.50)	3,739.25	
	4A	D-1	II	XIX	43.01	4	Labor Delivery Recovery Post-Partum (LDRP) To reduce Medi-Cal routine days by 50% for claims billed during the 10th through 12th month after the month of service. W&I Code, Section 14115	* 2,064.25	(0.50)	2,063.75	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2009 THROUGH JUNE 30, 2010	1073519443		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT</b>										
23	6	D-4	XIX	41.00	2	Medi-Cal Ancillary Charges—Radiology-Diagnostic	*	\$963,369	\$2,235	\$965,604
	6	D-4	XIX	41.02	2	Medi-Cal Ancillary Charges—Ultrasound	*	444,851	1,307	446,158
	6	D-4	XIX	44.00	2	Medi-Cal Ancillary Charges—Laboratory	*	4,417,338	7,250	4,424,588
	6	D-4	XIX	50.00	2	Medi-Cal Ancillary Charges—Physical Therapy	*	77,844	3,284	81,128
	6	D-4	XIX	56.00	2	Medi-Cal Ancillary Charges—Drugs Charged to Patients	*	6,186,951	32,292	6,219,243
	6	D-4	XIX	101.00	2	Medi-Cal Ancillary Charges—Total	*	24,696,513	46,368	24,742,881
24	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	*	\$24,696,513	\$46,368 \$24,742,881
<p>To adjust Medi-Cal Settlement Data to include allowable administrative days other cutbacks and agree with the following Fiscal Intermediary payment data:</p> <p>Service Period: July 1, 2009 through June 30, 2010                      Payment Period: July 1, 2009 through July 10, 2013                      Reports Dated: July 11, 2013                      42 CFR 413.20, 413.24, 413.50, 413.60, 413.64, and 433.139                      CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408</p>										

Provider Name							Fiscal Period	NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2009 THROUGH JUNE 30, 2010	1073519443		28
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>										
25	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	\$14,724	\$14,724 *
26	1	N/A					Medi-Cal Overpayments To recover Medi-Cal overpayments for incorrect billing of revenue code 170. CCR, Title 22, Section 51458.1	* \$14,724	\$2,086	\$16,810 *
27	1	N/A					Medi-Cal Overpayments To recover Medi-Cal payments because the other healthcare coverage was not properly deducted from the amount billed. CCR, Title 22, Sections 51005	* \$16,810	\$1,411	\$18,221 *
28	1	N/A					Medi-Cal Overpayments To recover reference laboratories revenues due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$18,221	\$2,235	\$20,456

\*Balance carried forward from prior/to subsequent adjustments