

**REPORT ON THE  
COST REPORT REVIEW**

**PROMISE HOSPITAL OF SAN DIEGO  
SAN DIEGO, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIERS:  
1750554721 AND 1215100284**

**FISCAL PERIOD ENDED  
DECEMBER 31, 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: Pasia M. Gutierrez**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

January 7, 2014

Administrator  
Promise Hospital of San Diego  
5550 University Avenue  
San Diego, CA 92105

PROMISE HOSPITAL OF SAN DIEGO  
NATIONAL PROVIDER IDENTIFIER (NPI) 1750554721  
FISCAL PERIOD ENDED DECEMBER 31, 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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$7,983, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Medi-Cal Cost (CONTRACT Schedules)
4. 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)

Administrator  
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of Account Status will be forwarded to the provider by the State 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.

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:**  
**PROMISE HOSPITAL OF SAN DIEGO**

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

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>NPI: 1215100284</b>	Reported	\$ 0	
	Net Change	\$ (7,303)	
	Audited Amount Due Provider (State)	\$ (7,303)	
<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: 1750554721</b>	Reported		\$ 13,281,981
	Net Change		\$ (10,645,791)
	Audited Cost		\$ 2,636,190
	Audited Amount Due Provider (State)	\$ (680)	
<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>		\$ (7,983)	
<b>9. Total Medi-Cal Cost</b>			\$ 2,636,190

**SUMMARY OF FINDINGS**

**Provider Name:**  
**PROMISE HOSPITAL OF SAN DIEGO**

**Fiscal Period Ended:**  
**DECEMBER 31, 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		\$ 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>		\$ (7,983)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1215100284

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 0	\$ 23,892
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.	\$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ 0	\$ 23,892
6. Interim Payments (Adj 7)		\$ 0	\$ (31,195)
7. Balance Due Provider (State)		\$ 0	\$ (7,303)
8. Duplicate Payments (Adj )		\$ 0	\$ 0
9.	\$	\$ 0	0
10.	\$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ (7,303)
		(To Summary of Findings)	

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
PROMISE HOSPITAL OF SAN DIEGOFiscal Period Ended:  
DECEMBER 31, 2010NPI:  
1215100284

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Schedule 3)	\$ 0	\$ 23,892
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 6)	\$ 0	\$ 130,100
3. Inpatient Ancillary Service Charges (Adj 6)	\$ 0	\$ 36,002
4. Total Charges - Medi-Cal Inpatient Services	\$ 0	\$ 166,102
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 0	\$ 142,210
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 INPATIENT ROUTINE SERVICE COSTProvider Name:  
PROMISE HOSPITAL OF SAN DIEGOFiscal Period Ended:  
DECEMBER 31, 2010NPI:  
1215100284

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	30,446	30,798
2. Inpatient Days (include private, exclude swing-bed)	30,446	30,798
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	30,446	30,798
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 25, Col 27)	\$ 21,058,494	\$ 20,601,418
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)	\$ 21,058,494	\$ 20,601,418

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 51,374,300	\$ 51,374,300
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 51,374,300	\$ 51,374,300
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.409903	\$ 0.401006
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)	\$ 1,687.39	\$ 1,668.11
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)	\$ 21,058,494	\$ 20,601,418

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 691.67	\$ 668.92
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 14,227
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 14,227

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
PROMISE HOSPITAL OF SAN DIEGOFiscal Period Ended:  
DECEMBER 31, 2010NPI:  
1215100284

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>			
1.	Total Inpatient Routine Cost (Sch 8, Line 33, 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
<b>INTENSIVE CARE UNIT</b>			
6.	Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 66,030	\$ 66,030
7.	Total Inpatient Days (Adj )	0	0
8.	Average Per Diem Cost	\$ 0.00	\$ 0.00
9.	Medi-Cal Inpatient Days (Adj )	0	0
10.	Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>			
11.	Total Inpatient Routine Cost (Sch 8, Line 27, 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
<b>NEONATAL INTENSIVE CARE UNIT</b>			
16.	Total Inpatient Routine Cost (Sch 8, Line 28, 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
<b>SURGICAL INTENSIVE CARE UNIT</b>			
21.	Total Inpatient Routine Cost (Sch 8, Line 29, 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
<b>ADMINISTRATIVE DAYS</b>			
26.	Per Diem Rate (February 1, 2010 through February 27, 2010) (Adj 3)	\$ 0.00	\$ 351.26
27.	Medi-Cal Inpatient Days (Adj 3)	0	14
28.	Cost Applicable to Medi-Cal	\$ 0	\$ 4,918
<b>ADMINISTRATIVE DAYS</b>			
29.	Per Diem Rate (June 1, 2010 through June 30, 2010) (Adj 4)	\$ 0.00	\$ 175.65
30.	Medi-Cal Inpatient Days (Adj 4)	0	53
31.	Cost Applicable to Medi-Cal	\$ 0	\$ 9,309
32.	Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 14,227

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
PROMISE HOSPITAL OF SAN DIEGOFiscal Period Ended:  
DECEMBER 31, 2010NPI:  
1215100284

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)



ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1215100284

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 5)	AUDITED
37.00		\$	\$	\$ 0
38.00				0
39.00				0
40.00				0
41.00	Radiology-Diagnostic	0	130	130
41.01				0
41.02				0
42.00				0
43.00				0
44.00	Laboratory	0	2,293	2,293
44.01				0
46.00				0
47.00				0
48.00				0
49.00				0
50.00	Physical Therapy	0	7,127	7,127
51.00	Occupational Therapy	0	2,650	2,650
52.00	Speech Pathology	0	4,348	4,348
53.00				0
54.00				0
55.00				0
56.00	Drugs Charged to Patients	0	19,454	19,454
57.00				0
58.00				0
59.00				0
59.01				0
59.02				0
59.03				0
60.00				0
60.01				0
61.00				0
62.00				0
71.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	\$ 36,002	\$ 36,002

(To Schedule 5)



## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1750554721

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 13,281,981	\$ 2,636,190
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)	\$ 13,281,981	\$ 2,636,190
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 13,281,981	\$ 2,636,190
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj 12)	\$ 0	\$ (680)
10.	Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (680)
		(To Summary of Findings)	

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

**Provider Name:**  
**PROMISE HOSPITAL OF SAN DIEGO**

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

**NPI:**  
**1750554721**

	<b>REPORTED</b>	<b>AUDITED</b>
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>13,281,981</u>	\$ <u>2,700,746</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 10)	\$ <u>21,300,208</u>	\$ <u>2,338,200</u>
3. Inpatient Ancillary Service Charges (Adj 10)	\$ <u>15,024,788</u>	\$ <u>4,493,004</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>36,324,996</u>	\$ <u>6,831,204</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>23,043,015</u>	\$ <u>4,130,458</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u><u>0</u></u>	\$ <u><u>0</u></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:**  
**PROMISE HOSPITAL OF SAN DIEGO**

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

**NPI:**  
**1750554721**

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

	<b>REPORTED</b>	<b>AUDITED</b>
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	30,446	30,798
2. Inpatient Days (include private, exclude swing-bed)	30,446	30,798
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	30,446	30,798
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 8)	14,485	1,200

**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)	\$ 21,058,494	\$ 20,601,418
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)	\$ 21,058,494	\$ 20,601,418

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 51,374,300	\$ 51,374,300
29. Private Room Charges (excluding swing-bed charges) (Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$ 51,374,300	\$ 51,374,300
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.409903	\$ 0.401006
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)	\$ 1,687.39	\$ 1,668.11
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)	\$ 21,058,494	\$ 20,601,418

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 691.67	\$ 668.92
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 10,018,840	\$ 802,704
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 10,018,840	\$ 802,704

(To Contract Sch 3)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1750554721

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, 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
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 66,030	\$ 66,030
7. Total Inpatient Days (Adj )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, 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
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, 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
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, 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
<b>0</b>		
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)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1750554721

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 Contract Sch 4)













Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES		EMPLOYEE BENEFITS									ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.00	
		4.08	5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08		
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	123,771	0	0	0	0	0	0	0	0	1,926,491	411,943
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	73,291	0	0	0	0	0	0	0	0	798,667	170,779
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00		0	0	0	0	0	0	0	0	0	0	0	0
43.00		0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	147,480	0	0	0	0	0	0	0	0	1,856,102	396,892
44.01		0	0	0	0	0	0	0	0	0	0	0	0
46.00		0	0	0	0	0	0	0	0	0	0	0	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	0	239,325	0	0	0	0	0	0	0	0	2,084,575	445,746
50.00	Physical Therapy	0	88,467	0	0	0	0	0	0	0	0	849,872	181,729
51.00	Occupational Therapy	0	14,709	0	0	0	0	0	0	0	0	101,145	21,628
52.00	Speech Pathology	0	9,719	0	0	0	0	0	0	0	0	92,228	19,721
53.00		0	0	0	0	0	0	0	0	0	0	0	0
54.00		0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	16,954	0	0	0	0	0	0	0	0	1,549,333	331,295
56.00	Drugs Charged to Patients	0	86,102	0	0	0	0	0	0	0	0	3,267,675	698,729
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	540,209	115,513
58.00		0	0	0	0	0	0	0	0	0	0	0	0
59.00	Psych	0	16,875	0	0	0	0	0	0	0	0	118,818	25,407
59.01		0	0	0	0	0	0	0	0	0	0	0	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		0	0	0	0	0	0	0	0	0	0	0	0
62.00		0	0	0	0	0	0	0	0	0	0	0	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 CENTER</b>													
96.00		0	0	0	0	0	0	0	0	0	0	0	0
97.00		0	0	0	0	0	0	0	0	0	0	0	0
98.01	Adult Day Care	0	111,490	0	0	0	0	0	0	0	0	1,264,863	270,466
99.00		0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00		0	0	0	0	0	0	0	0	0	0	0	0
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>0</b>	<b>3,477,762</b>	<b>0</b>	<b>39,519,560</b>	<b>6,961,840</b>							



Provider Name:  
 PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
 DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	12.00	13.00	NURSING ADMIN 14.00	15.00	16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	158,883	0	58,485	0	0	0	0	0	0	23,671	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	0	45,073	0	16,591	0	0	0	0	0	0	17,619	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00	0	0	0	0	0	0	0	0	0	0	0	0
43.00	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	76,906	0	28,309	0	0	0	0	0	0	42,180	0
44.01	0	0	0	0	0	0	0	0	0	0	0	0
46.00	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	55,278	0
50.00 Physical Therapy	0	35,495	0	13,066	0	0	0	0	0	0	6,550	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	3,469	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	2,069	0
53.00	0	0	0	0	0	0	0	0	0	0	0	0
54.00	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	18,029	0	6,637	0	0	0	0	0	0	42,163	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	149,267	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	13,166	0
58.00	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Psych	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
62.00	0	0	0	0	0	0	0	0	0	0	0	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 CENTER</b>												
96.00	0	0	0	0	0	0	0	0	0	0	0	0
97.00	0	0	0	0	0	0	0	0	0	0	0	0
98.01 Adult Day Care	0	350,373	0	128,972	0	0	0	3,797	0	0	25,937	0
99.00	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>1,789,543</b>	<b>286,270</b>	<b>658,730</b>	<b>1,402,225</b>	<b>0</b>	<b>0</b>	<b>7,875</b>	<b>0</b>	<b>0</b>	<b>607,788</b>	<b>455,767</b>



Provider Name:  
 PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
 DECEMBER 31, 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	2,579,472		2,579,472
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	1,048,730		1,048,730
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00	0	0	0	0	0	0	0	0	0		0
43.00	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	2,400,389		2,400,389
44.01	0	0	0	0	0	0	0	0	0		0
46.00	0	0	0	0	0	0	0	0	0		0
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	2,585,599		2,585,599
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,086,713		1,086,713
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	126,242		126,242
52.00 Speech Pathology	0	0	0	0	0	0	0	0	114,018		114,018
53.00	0	0	0	0	0	0	0	0	0		0
54.00	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,947,456		1,947,456
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	4,115,672		4,115,672
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	668,888		668,888
58.00	0	0	0	0	0	0	0	0	0		0
59.00 Psych	0	0	0	0	0	0	0	0	144,225		144,225
59.01	0	0	0	0	0	0	0	0	0		0
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	0	0	0	0	0	0	0	0	0		0
62.00	0	0	0	0	0	0	0	0	0		0
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 CENTER</b>											
96.00	0	0	0	0	0	0	0	0	0		0
97.00	0	0	0	0	0	0	0	0	0		0
98.01 Adult Day Care	0	0	0	0	0	0	0	0	2,044,408		2,044,408
99.00	0	0	0	0	0	0	0	0	0		0
99.01	0	0	0	0	0	0	0	0	0		0
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
99.04	0	0	0	0	0	0	0	0	0		0
99.05	0	0	0	0	0	0	0	0	0		0
100.00	0	0	0	0	0	0	0	0	0		0
100.01	0	0	0	0	0	0	0	0	0		0
100.02	0	0	0	0	0	0	0	0	0		0
100.03	0	0	0	0	0	0	0	0	0		0
100.04	0	0	0	0	0	0	0	0	0		0
<b>TOTAL</b>	<b>0</b>	<b>39,519,560</b>	<b>0</b>	<b>39,519,560</b>							







Provider Name:  
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	EMP BENE (GROSS SALARIES) 5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	ADM & GEN (ACCUM COST)	7.00
<b>ANCILLARY COST CENTERS</b>											
37.00	Operating Room	727,321								1,926,491	
38.00										0	
39.00										0	
40.00										0	
41.00	Radiology-Diagnostic	430,686								798,667	
41.01										0	
41.02										0	
42.00										0	
43.00										0	
44.00	Laboratory	866,645								1,856,102	
44.01										0	
46.00										0	
47.00										0	
48.00										0	
49.00	Respiratory Therapy	1,406,355								2,084,575	
50.00	Physical Therapy	519,865								849,872	
51.00	Occupational Therapy	86,436								101,145	
52.00	Speech Pathology	57,112								92,228	
53.00										0	
54.00										0	
55.00	Medical Supplies Charged to Patients	99,628								1,549,333	
56.00	Drugs Charged to Patients	505,967								3,267,675	
57.00	Renal Dialysis									540,209	
58.00										0	
59.00	Psych	99,165								118,818	
59.01										0	
59.02										0	
59.03										0	
60.00										0	
60.01										0	
61.00										0	
62.00										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										0	
97.00										0	
98.01	Adult Day Care	655,153								1,264,863	
99.00										0	
99.01										0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00										0	
100.01										0	
100.02										0	
100.03										0	
100.04										0	
TOTAL		20,436,542	0	0	0	0	0	0	0	32,557,720	0
COST TO BE ALLOCATED		3,477,762	0	0	0	0	0	0	0	6,961,840	0
UNIT COST MULTIPLIER - SCH 8		0.170174	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.213831	0.000000

Provider Name:  
 PROMISE HOSPITAL OF SAN DIEGO

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	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (SQ FT) 10.00	DIETARY (MEALS SERVED) 11.00	12.00	13.00	NURSING ADMIN (NURSE HR) 14.00	15.00	16.00	MED REC (TIME SPENT) 17.00	SOC SERV (TIME SPENT) 18.00	OTHER GRN SERVICE 19.00
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Old Cap Related Costs—Building and Fixtures											
2.00	Old Cap Related Costs—Movable Equipment											
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												
6.02												
6.03												
6.04												
6.05												
6.06												
6.07												
6.08												
6.00	Administrative and General											
7.00												
8.00	Operation of Plant											
9.00	Laundry and Linen Service											
10.00	Housekeeping											
11.00	Dietary											
12.00	3,712			3,712								
13.00												
14.00	Nursing Administration											
15.00												
16.00												
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												
<b>INPATIENT ROUTINE COST CENTERS</b>												
25.00	Adults and Pediatrics											
26.00	Intensive Care Unit											
27.00	27,012	30,446	27,012	91,338			30,446		51,374,300	30,446	30,446	
28.00	650		650									
29.00												
30.00												
31.00												
32.00												
33.00												
34.00												
35.00												
36.00												
36.01												
36.02												

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2010

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (SQ FT) 10.00	DIETARY (MEALS SERVED) 11.00	12.00	13.00	NURSING ADMIN (NURSE HR) 14.00	15.00	16.00	MED REC (TIME SPENT) 17.00	SOC SERV (TIME SPENT) 18.00	OTHER GRN SERVICE 19.00	
<b>ANCILLARY COST CENTERS</b>													
37.00													
38.00	Operating Room	4,512		4,512						5,370,890			
39.00													
40.00													
41.00	Radiology-Diagnostic	1,280		1,280						3,997,852			
41.01													
41.02													
42.00													
43.00													
44.00	Laboratory	2,184		2,184						9,570,608			
44.01													
46.00													
47.00													
48.00													
49.00	Respiratory Therapy									12,542,551			
50.00	Physical Therapy	1,008		1,008						1,486,298			
51.00	Occupational Therapy									787,070			
52.00	Speech Pathology									469,435			
53.00													
54.00													
55.00	Medical Supplies Charged to Patients	512		512						9,566,731			
56.00	Drugs Charged to Patients									33,868,656			
57.00	Renal Dialysis									2,987,331			
58.00													
59.00	Psych												
59.01													
59.02													
59.03													
60.00													
60.01													
61.00													
62.00													
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00													
97.00													
98.01	Adult Day Care	9,950		9,950			28,344			5,885,020			
99.00													
99.01													
99.02													
99.03													
99.04													
99.05													
100.00													
100.01													
100.02													
100.03													
100.04													
TOTAL		50,820	30,446	50,820	91,338	0	0	58,790	0	0	137,906,742	30,446	30,446
COST TO BE ALLOCATED		1,789,543	286,270	658,730	1,402,225	0	0	7,875	0	0	607,788	455,767	0
UNIT COST MULTIPLIER - SCH 8		35.213359	9.402543	12.962032	15.352042	0.000000	0.000000	0.133957	0.000000	0.000000	0.004407	14.969671	0.000000

Provider Name:  
 PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
 DECEMBER 31, 2010

19.02      19.03      20.00      21.00      22.00      23.00      24.00

**GENERAL SERVICE COST CENTERS**

- 1.00 Old Cap Related Costs—Building and Fixtures
- 2.00 Old Cap Related Costs—Movable Equipment
- 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
- 6.02
- 6.03
- 6.04
- 6.05
- 6.06
- 6.07
- 6.08
- 6.00 Administrative and General
- 7.00
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00
- 13.00
- 14.00 Nursing Administration
- 15.00
- 16.00
- 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
- 27.00
- 28.00
- 29.00
- 30.00
- 31.00
- 32.00
- 33.00
- 34.00
- 35.00
- 36.00
- 36.01
- 36.02



## TRIAL BALANCE OF EXPENSES

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Related Costs—Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Related Costs—Movable Equipment		0	0
3.00	New Cap Related Costs—Building and Fixtures	2,399,682	(1,007,015)	1,392,667
4.00	New Cap Related Costs—Movable Equipment	0	352,962	352,962
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	3,477,762	0	3,477,762
6.01			0	0
6.02			0	0
6.03			0	0
6.04			0	0
6.05			0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	6,528,636	(101,569)	6,427,067
7.00			0	0
8.00	Operation of Plant	1,348,048	0	1,348,048
9.00	Laundry and Linen Service	235,840	0	235,840
10.00	Housekeeping	485,959	0	485,959
11.00	Dietary	806,721	0	806,721
12.00			0	0
13.00			0	0
14.00	Nursing Administration	6,488	0	6,488
15.00			0	0
16.00			0	0
17.00	Medical Records and Library	450,190	0	450,190
18.00	Social Service	321,476	0	321,476
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	11,309,149	0	11,309,149
26.00	Intensive Care Unit		0	0
27.00			0	0
28.00			0	0
29.00			0	0
30.00			0	0
31.00			0	0
32.00			0	0
33.00			0	0
34.00			0	0
35.00			0	0
36.00			0	0
36.01			0	0
36.02			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 1,659,661	\$ 0	\$ 1,659,661
38.00			0	0
39.00			0	0
40.00			0	0
41.00	Radiology-Diagnostic	684,791	0	684,791
41.01			0	0
41.02			0	0
42.00			0	0
43.00			0	0
44.00	Laboratory	1,639,375	0	1,639,375
44.01			0	0
46.00			0	0
47.00			0	0
48.00			0	0
49.00	Respiratory Therapy	1,845,250	0	1,845,250
50.00	Physical Therapy	729,445	0	729,445
51.00	Occupational Therapy	86,436	0	86,436
52.00	Speech Pathology	82,509	0	82,509
53.00			0	0
54.00			0	0
55.00	Medical Supplies Charged to Patients	1,516,145	0	1,516,145
56.00	Drugs Charged to Patients	3,181,573	0	3,181,573
57.00	Renal Dialysis	540,209	0	540,209
58.00			0	0
59.00	Psych	101,943	0	101,943
59.01			0	0
59.02			0	0
59.03			0	0
60.00			0	0
60.01			0	0
61.00			0	0
62.00			0	0
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>\$ 39,437,288</b>	<b>\$ (755,622)</b>	<b>\$ 38,681,666</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00			0	0
97.00			0	0
98.01	Adult Day Care	837,894	0	837,894
99.00			0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00			0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 837,894</b>	<b>\$ 0</b>	<b>\$ 837,894</b>
101	<b>TOTAL</b>	<b>\$ 40,275,182</b>	<b>\$ (755,622)</b>	<b>\$ 39,519,560</b>

(To Schedule 8)









Provider Name							Fiscal Period			NPI		Adjustments
PROMISE HOSPITAL OF SAN DIEGO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1750554721		12
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 COSTS</u></b>												
1	10A	A		3.00	7	New Capital Related Costs—Building and Fixtures	\$2,399,682	(\$1,007,015)	\$1,392,667			
	10A	A		4.00	7	New Capital Related Costs—Movable Equipment	0	352,962	352,962			
	10A	A		6.00	7	Administrative and General	6,528,636	(101,569)	6,427,067			
To adjust reported home office costs to agree with Promise Healthcare, Inc. filed home office cost reports for fiscal periods ended April 30, 2010 and April 30, 2011. 42 CFR 413.17 CMS Pub. 15-1, Section 2150.2												

Provider Name							Fiscal Period	NPI	Adjustments	
PROMISE HOSPITAL OF SAN DIEGO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1750554721	12	
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
2	4, Contract 4	D-1	I	V	1.00,4.00	1	Adults and Pediatrics To adjust total patient days to agree with the provider's patient census report. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	30,446	352	30,798

Provider Name			Fiscal Period				NPI		Adjustments	
PROMISE HOSPITAL OF SAN DIEGO			JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				1750554721		12	
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>										
3	4A	Not Reported					Medi-Cal Administrative Day Rate (February 1, 2010 through February 27, 2010)	\$0.00	\$351.26	\$351.26
	4A	Not Reported					Medi-Cal Administrative Days	0	14	14
4	4A	Not Reported					Medi-Cal Administrative Day Rate (June 1, 2010 through June 30, 2010)	\$0.00	\$175.63	\$175.63
	4A	Not Reported					Medi-Cal Administrative Days	0	53	53
5	6	Not Reported					Medi-Cal Ancillary Charges—Radiology-Diagnostic	\$0	\$130	\$130
	6	Not Reported					Medi-Cal Ancillary Charges—Laboratory	0	2,293	2,293
	6	Not Reported					Medi-Cal Ancillary Charges—Physical Therapy	0	7,127	7,127
	6	Not Reported					Medi-Cal Ancillary Charges—Occupational Therapy	0	2,650	2,650
	6	Not Reported					Medi-Cal Ancillary Charges—Speech Therapy	0	4,348	4,348
	6	Not Reported					Medi-Cal Ancillary Charges—Drugs Charged to Patients	0	19,454	19,454
	6	Not Reported					Medi-Cal Ancillary Charges—Total	0	36,002	36,002
6	2	Not Reported					Medi-Cal Routine Service Charges	\$0	\$130,100	\$130,100
	2	Not Reported					Medi-Cal Ancillary Service Charges	0	36,002	36,002
7	1	Not Reported					Medi-Cal Interim Payments	\$0	\$31,195	\$31,195
<p>To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary payment data:                      Service Period: January 1, 2010 through December 31, 2010                      Payment Period: January 1, 2010 through July 1, 2013                      Reports Dated: July 2, 2013                      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</p>										

Provider Name							Fiscal Period	NPI	Adjustments	
PROMISE HOSPITAL OF SAN DIEGO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1750554721	12	
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—CONTRACT</b>										
8	Contract 4	D-1	I	V	9.00	1	Medi-Cal Days—Adults and Pediatrics	14,485	(13,285)	1,200
9	Contract 6	D-4		V	37.00	2	Medi-Cal Ancillary Charges—Operating Room	\$537,509	(\$325,248)	\$212,261
	Contract 6	D-4		V	41.00	2	Medi-Cal Ancillary Charges—Radiology-Diagnostic	611,046	(449,539)	161,507
	Contract 6	D-4		V	44.00	2	Medi-Cal Ancillary Charges—Laboratory	1,718,919	(1,282,541)	436,378
	Contract 6	D-4		V	49.00	2	Medi-Cal Ancillary Charges—Respiratory Therapy	891,449	96,041	987,490
	Contract 6	D-4		V	50.00	2	Medi-Cal Ancillary Charges—Physical Therapy	162,374	(120,617)	41,757
	Contract 6	D-4		V	51.00	2	Medi-Cal Ancillary Charges—Occupational Therapy	62,120	(36,580)	25,540
	Contract 6	D-4		V	52.00	2	Medi-Cal Ancillary Charges—Speech Pathology	56,085	(41,205)	14,880
	Contract 6	D-4		V	55.00	2	Medi-Cal Ancillary Charges—Medical Supplies Charged to Patients	671,776	(100,602)	571,174
	Contract 6	D-4		V	56.00	2	Medi-Cal Ancillary Charges—Drugs Charged to Patients	7,320,212	(5,288,915)	2,031,297
	Contract 6	D-4		V	57.00	2	Medi-Cal Ancillary Charges—Renal Dialysis	30,016	(19,296)	10,720
	Contract 6	D-4		V	101.00	2	Medi-Cal Ancillary Charges—Total	12,061,506	(7,568,502)	4,493,004
10	Contract 2	E-3	III	V	10.00	1	Medi-Cal Routine Service Charges	\$21,300,208	(\$18,962,008)	\$2,338,200
	Contract 2	E-3	III	V	11.00	1	Medi-Cal Ancillary Service Charges	15,024,788	(10,531,784)	4,493,004
11	Contract 3	E-3	III	V	36.00	1	Medi-Cal Coinsurance	\$0	\$64,556	\$64,556
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through July 1, 2013 Reports Dated: July 1, 2013 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51541			

Provider Name			Fiscal Period				NPI		Adjustments				
PROMISE HOSPITAL OF SAN DIEGO			JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				1750554721		12				
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted				
Adj. No.	Audit Report	Cost Report											
		Work Sheet									Part	Title	Line
<u>ADJUSTMENT TO OTHER MATTERS</u>													
12	Contract 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	\$680	\$680				