

**REPORT  
ON THE  
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED  
JUNE 30, 2009**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Sergio Gonzalez  
Auditors: Jing H. Zhang/Scott C. Riddick**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

February 21, 2012

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, 2009

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 \$481,480 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.

Original 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, 2009**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>NPI 1073519443</b>	Reported	\$ (1,561,508)	
	Net Change	\$ 1,080,028	
	Audited Amount Due Provider (State)	\$ (481,480)	
<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</b> <b>Due Provider (State) - (Lines 1 through 7)</b>		\$ (481,480)	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

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

**Fiscal Period Ended:**  
**JUNE 30, 2009**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1) 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) NPI</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1) NPI</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1) NPI</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1) NPI</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1) 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>		\$ (481,480)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

NPI:  
1073519443

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>14,026,906</u>	\$ <u>14,750,286</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4. Budget Reduction (Adj 1)	\$ <u>(1,413,690)</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>12,613,216</u>	\$ <u>14,750,286</u>
6. Interim Payments (Adj 26)	\$ <u>(14,174,724)</u>	\$ <u>(14,574,087)</u>
7. Balance Due Provider (State)	\$ <u>(1,561,508)</u>	\$ <u>176,199</u>
8. Medi-Cal Credit Balances (Adj 31)	\$ <u>0</u>	\$ <u>(17,717)</u>
9. Total Noncontract AB 5 Reductions (Schedule A) (Adj 1)	\$ <u>0</u>	\$ <u>(639,962)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(1,561,508)</u></u>	\$ <u><u>(481,480)</u></u>
	(To Summary of Findings)	

## 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, 2009

NPI:  
1073519443

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>14,895,356</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>7,795</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>7,654</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Lines 2 and 3)	\$ <u><u>14,879,907</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u><u>6,654.5</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,236.07</u></u>

**AB 5—10% Cost Reduction For Services From 07/01/08 Through 09/30/08**

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 X Line 7)	\$ <u>0</u>
9. AB 5—10% Cost Reduction for 07/01/08 through 09/30/08 (Line 8 X 10%)	\$ <u><u>0</u></u> (To Schedule A, Line 1)

N/A=Pioneers is a noncontract hospital in "open" Health Facility Planning Areas (HFPAs) with less than three hospitals in the HFA.

**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, 2009**

**NPI:**  
**1073519443**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>14,895,356</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 X Line 3)	<u>0</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>7,795</u>
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>7,654</u>
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Lines 4, 5 and 6)	\$ <u>14,879,907</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A, and 4B, excludes Administrative Days and Nursery Code 171)	<u>6,654.5</u>
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>2,236.07</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 X Line 10)	\$ <u>0</u>
12. Audited Medi-Cal Cost for 10/01/08 through 04/05/09 with 10% Reduction (Line 11 X 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 X Line 14)	<u>0</u>

**AB 1183 Reduction For 10/01/08 Through 04/05/09**

16. If Line 12 is less than Line 15, then the reduction is Line 11 X 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 is a small and rural hospital. In addition, Pioneers is a noncontract hospital in "open" HFPA on October 1, 2008; therefore, exempt from AB 1183.

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT**  
**AB 5—10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH JUNE 30, 2009—NONCONTRACT HOSPITALS**

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

**Fiscal Period Ended:**  
**JUNE 30, 2009**

**NPI:**  
**1073519443**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>14,895,356</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>7,795</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>7,654</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Lines 2 and 3)	\$ <u><u>14,879,907</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u><u>6,654.5</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,236.07</u></u>

**AB 5—10 % Cost Reduction For Services From 04/06/09 Through 06/30/09**

7. Audited Medi-Cal Days of Service from 04/06/09 through 06/30/09 (excludes Administrative Days)	<u>N/A</u>
8. Audited Medi-Cal Cost Per Day for 04/06/09 through 06/30/09 (Line 6 X Line 7)	\$ <u>0</u>
9. AB 5—10% Cost Reduction for 04/06/09 through 06/30/09 (Line 8 X 10%)	\$ <u><u>0</u></u> (To Schedule A, Line 3)

N/A=Pioneers is a noncontract hospital in "open" Health Facility Planning Areas (HFPAs) with less than three hospitals in the HFA.

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT**  
**AB 5—10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH JUNE 30, 2009—HFPAs<3 HOSPITALS**

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

**Fiscal Period Ended:**  
**JUNE 30, 2009**

**NPI:**  
**1073519443**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>14,895,356</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>7,795</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>7,654</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Lines 2 and 3)	\$ <u><u>14,879,907</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u><u>6,654.5</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,236.07</u></u>

**AB 5—10 % Cost Reduction For Services From 07/01/08 Through 06/30/09**

7. Audited Medi-Cal Days of Service from 07/01/08 through 06/30/09 (excludes Administrative Days)	<u>N/A</u>
8. Audited Medi-Cal Cost Per Day for 07/01/08 through 06/30/09 (Line 6 X Line 7)	\$ <u>0</u>
9. AB 5—10% Cost Reduction for 07/01/08 through 06/30/09 (Line 8 X 10%)	\$ <u><u>0</u></u> (To Schedule A, Line 4)

N/A=Pioneers is a small and rural hospital, exempt from AB 5 effective November 1, 2008.

**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, 2009**

**NPI:**  
**1073519443**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>14,895,356</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>7,795</u>
3. Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	<u>7,654</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Lines 2 and 3)	\$ <u><u>14,879,907</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u><u>6,654.5</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,236.07</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 (excluding Administrative Days)	<u>2,862</u>
8. Audited Medi-Cal Cost Per Day for 07/01/08 through 10/31/08 (Line 6 X Line 7)	\$ <u>6,399,623</u>
9. AB 5—10% Cost Reduction for 07/01/08 through 10/31/08 (Line 8 X 10%)	\$ <u><u>639,962</u></u> (To Schedule A, Line 5)

**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, 2009**

**NPI:**  
**1073519443**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>14,895,356</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>7,795</u>
3. Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	<u>7,654</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Lines 2 and 3)	\$ <u>14,879,907</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, exclude Administrative Days)	<u>6,654.5</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u>2,236.07</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>N/A</u>
8. Audited Medi-Cal Cost Per Day for 07/01/09 through 02/23/10 (Line 6 X Line 7)	\$ <u>0</u>
9. AB 5—10% Cost Reduction for 07/01/09 through 02/23/10 (Line 8 X 10%)	\$ <u>0</u> (To Schedule A, Line 6)

N/A=Does not apply to the fiscal period 07/1/08 through 06/30/09



COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICTFiscal Period Ended:  
JUNE 30, 2009NPI:  
1073519443

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 14,136,903 \$ 14,895,356

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 24) \$ 13,055,479 \$ 15,887,5723. Inpatient Ancillary Service Charges (Adjs 24,30) \$ 20,445,550 \$ 22,270,8474. Total Charges - Medi-Cal Inpatient Services \$ 33,501,029 \$ 38,158,4195. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 19,364,126 \$ 23,263,0636. 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, 2009NPI:  
1073519443

	<u>REPORTED</u>	<u>AUDITED</u>
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>5,665,784</u>	\$ <u>6,121,863</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>8,471,119</u>	\$ <u>8,773,493</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>14,136,903</u>	\$ <u>14,895,356</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>14,136,903</u>	\$ <u>14,895,356</u>
	(To Schedule 2)	
9. Deductibles (Adj 25)	\$ <u>(109,997)</u>	\$ <u>(50,688)</u>
10. Coinsurance (Adj 25)	\$ <u>0</u>	\$ <u>(94,382)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>14,026,906</u></u>	\$ <u><u>14,750,286</u></u>
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICTFiscal Period Ended:  
JUNE 30, 2009NPI:  
1073519443

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj )	14,158	14,158
2. Inpatient Days (include private, exclude swing-bed)	14,158	14,158
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	14,158	14,158
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 21,27,28)	3,322.00	3,612.75

## 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)	\$ 10,107,662	\$ 9,937,939
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 10,107,662	\$ 9,937,939

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj 20)	\$ 23,198,599	\$ 23,572,489
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj 20)	\$ 23,198,599	\$ 23,572,489
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.435701	\$ 0.421591
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)	\$ 1,638.55	\$ 1,664.96
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 10,107,662	\$ 9,937,939

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 713.92	\$ 701.93
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,371,642	\$ 2,535,898
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 6,099,477	\$ 6,237,595
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 8,471,119	\$ 8,773,493

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICTFiscal Period Ended:  
JUNE 30, 2009NPI:  
1073519443

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>LEVEL II NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 252,386	\$ 242,984
2. Total Inpatient Days (Adj 19)	269	273
3. Average Per Diem Cost	\$ 938.24	\$ 890.05
4. Medi-Cal Inpatient Days (Adjs 21,27,28)	231	248
5. Cost Applicable to Medi-Cal	\$ 216,733	\$ 220,732
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 3,654,347	\$ 3,598,012
7. Total Inpatient Days (Adj )	2,347	2,347
8. Average Per Diem Cost	\$ 1,557.03	\$ 1,533.03
9. Medi-Cal Inpatient Days (Adj 21)	591	693
10. Cost Applicable to Medi-Cal	\$ 920,205	\$ 1,062,390
<b>LABOR DELIVERY RECOVERY POST-PARTUM (LDRP)</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 26.01, Col 27)	\$ 7,580,786	\$ 7,492,721
12. Total Inpatient Days (Adj )	3,182	3,182
13. Average Per Diem Cost	\$ 2,382.40	\$ 2,354.72
14. Medi-Cal Inpatient Days (Adjs 21,27,28)	2,083.00	2,100.75
15. Cost Applicable to Medi-Cal	\$ 4,962,539	\$ 4,946,678
<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 (JANUARY 2009)</b>		
26. Average Per Diem Rate (Adj 22)	\$ 0.00	\$ 310.68
27. Medi-Cal Inpatient Days (Adj 22)	0	7
28. Cost Applicable to Medi-Cal	\$ 0	\$ 2,175
<b>ADMINISTRATIVE DAYS (FEBRUARY 2009)</b>		
29. Per Diem Rate (Adj 22)	\$ 0.00	\$ 351.26
30. Medi-Cal Inpatient Days (Adj 22)	0	16
31. Cost Applicable to Medi-Cal	\$ 0	\$ 5,620
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 6,099,477	\$ 6,237,595

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

NPI:  
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
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)













Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

TRIAL BALANCE EXPENSES	4.08	EMPLOYEE	NONPATIENT	DATA	PURCHASING	ADMITTING	CASHERING	6.07	6.08	6.09	ACCUMULATE	OTHER
		BENEFITS	TELEPHONES	PROCESSING	RECEIVING	INPATIENT	ACCTS RECEI				COST	ADM & GEN
		5.00	6.01	6.02	6.03	6.04	6.05					6.06
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	55,015	33,582	15,987	12,574	173,858	255,360	0	0	0	4,635,979	490,969
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	23,902	13,993	30,045	6,053	27,674	101,757	0	0	0	2,332,256	246,996
41.01 Nuclear Medicine-Diagnostic	0	4,023	2,399	1,930	9,797	4,948	21,578	0	0	0	292,960	31,026
41.02 Ultrasound	0	8,596	0	0	0	13,900	44,296	0	0	0	537,040	56,875
41.03 Magnetic Resonance Imaging (MRI)	0	2,659	800	0	0	17,517	53,912	0	0	0	576,841	61,090
41.04 CAT Scan	0	10,136	12,793	0	0	101,165	324,657	0	0	0	1,167,463	123,639
44.00 Laboratory	0	40,728	14,392	124,867	42,256	132,210	216,336	0	0	0	4,302,166	455,617
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	4,135	0	5,103	4,592	0	0	0	590,066	62,490
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	12,745	0	138,374	8,919	84,451	64,225	0	0	0	1,320,823	139,881
50.00 Physical Therapy	0	10,328	12,393	10,750	476	5,461	17,943	0	0	0	829,063	87,801
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	3,236	0	3,583	0	23,229	38,054	0	0	0	243,347	25,771
54.00 Electroencephalography	0	168	0	0	2	650	2,516	0	0	0	13,770	1,458
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	79,289	91,394	0	0	0	5,986,085	633,951
56.00 Drugs Charged to Patients	0	0	0	0	0	222,926	213,667	0	0	0	2,998,897	317,596
57.00 Renal Dialysis	0	0	0	0	0	11,342	8,129	0	0	0	467,114	49,469
58.00	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiopulmonary	0	201	11,194	11,301	12	24	227	0	0	0	67,588	7,158
59.01 Wound Care	0	276	5,597	0	1,143	216	31,123	0	0	0	821,580	87,009
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	74,500	32,783	27,013	6,121	72,620	328,119	0	0	0	4,739,785	501,963
62.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
63.00 Other Outpatient Service Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	0	28,370	0	0	2,623	0	14,819	0	0	0	1,926,843	204,061
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
88.00 Interest Expense	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	400	0	0	0	0	0	0	0	14,300	1,514
97.00	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Offices	0	2,090	11,194	0	186	0	0	0	0	0	352,066	37,285
99.00	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Professional Services (MOB)/Industrial Medicine	0	7,511	13,193	0	183	0	0	0	0	0	820,791	86,925
100.01 Child Care	0	2,099	1,199	0	0	0	0	0	0	0	175,356	18,571
100.02 Public Relations	0	2,412	3,198	0	2,001	0	0	0	0	0	340,257	36,035
100.03 Nonallowable Meals	0	0	0	0	0	0	0	0	0	0	20,707	2,193
100.04 Unused Space	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Patient Phones	0	0	45,176	0	0	0	0	0	0	0	58,261	6,170
100.06 Bariatric Nonallowable	0	594	5,997	0	9	0	0	0	0	0	236,231	25,018
100.07 Joint Powers Authority	0	0	0	0	0	0	0	0	0	0	81,515	8,633
100.08 Unidentified Phones	0	0	22,388	0	0	0	0	0	0	0	22,388	2,371
100.09	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>724,150</b>	<b>420,976</b>	<b>2,756,452</b>	<b>544,781</b>	<b>1,526,721</b>	<b>2,217,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,195,597</b>	<b>6,913,630</b>



Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 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	357,189	163,701	132,025	147,825	0	61,534	0	210,778	1,713	0	250,797	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	128,906	59,078	54,509	53,349	0	31,032	0	13,172	20,118	0	99,939	0
41.01 Nuclear Medicine-Diagnostic	10,730	4,918	413	4,441	0	3,943	0	2,368	219	190,635	21,192	0
41.02 Ultrasound	8,483	3,888	19,420	3,511	0	7,285	0	0	0	0	43,504	0
41.03 Magnetic Resonance Imaging (MRI)	34,909	15,999	0	14,447	0	2,546	0	0	0	0	52,949	0
41.04 CAT Scan	14,100	6,462	0	5,835	0	10,768	0	0	0	0	318,856	0
44.00 Laboratory	81,789	37,484	0	33,849	0	56,052	0	143,732	173,789	0	212,471	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	690	0	0	0	0	4,509	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	25,302	11,596	0	10,472	0	13,032	0	225	36,430	0	63,078	0
50.00 Physical Therapy	158,051	72,436	13,104	65,410	0	12,537	0	25,299	0	0	17,622	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	10,937	5,012	0	4,526	0	3,483	0	2,551	0	0	37,374	0
54.00 Electroencephalography	0	0	0	0	0	195	0	0	0	0	2,471	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,404,624	0	89,761	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	2,300,549	209,849	0
57.00 Renal Dialysis	0	0	0	0	0	3,307	0	0	0	0	7,984	0
58.00	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiopulmonary	34,495	15,809	9,557	14,276	0	230	0	0	0	0	223	0
59.01 Wound Care	56,369	25,834	0	23,329	0	10,592	0	0	1,038	0	30,567	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	266,886	122,315	177,127	110,453	0	89,684	0	379,823	2,735	0	322,256	78,412
62.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
63.00 Other Outpatient Service Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	0	0	0	0	0	0	0	99,700	0	0	14,554	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
88.00 Interest Expense	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	18,652	8,548	0	7,719	0	0	0	0	0	0	0	0
97.00	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Offices	42,299	19,386	0	17,506	0	0	0	899	0	0	0	0
99.00	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Professional Services (MOB)/Industrial Medicine	178,180	0	0	73,741	0	7,285	0	0	0	0	0	0
100.01 Child Care	84,656	38,798	0	35,036	0	5,375	0	0	0	0	0	0
100.02 Public Relations	17,440	7,993	0	7,218	0	3,607	0	0	0	0	0	0
100.03 Nonallowable Meals	27,785	12,734	0	11,499	544,030	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	17,558	8,047	0	7,266	0	0	0	0	0	0	0	0
100.06 Bariatric Nonallowable	60,211	27,595	0	24,919	0	1,556	0	0	0	0	0	0
100.07 Joint Powers Authority	0	0	0	0	0	0	0	0	0	0	0	0
100.08 Unidentified Phones	0	0	0	0	0	0	0	0	0	0	0	0
100.09	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>3,075,771</b>	<b>1,327,980</b>	<b>818,012</b>	<b>1,255,580</b>	<b>1,517,913</b>	<b>692,766</b>	<b>0</b>	<b>1,941,861</b>	<b>1,641,351</b>	<b>2,491,184</b>	<b>2,178,152</b>	<b>170,434</b>

Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

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	TOTAL
												SUBTOTAL	STEP-DOWN ADJUSTMENT
<b>GENERAL SERVICE COST CENTER</b>													
1.00													
2.00													
3.00 New Cap Rel Costs-Building and Fixtures													
4.00 New Cap Rel 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 (Gen Routine)	0	0	0	0	0	0	0	0	0	9,937,939			9,937,939
26.00 Intensive Care Unit	0	0	0	0	0	0	0	0	0	3,598,012			3,598,012
26.01 Labor Delivery Recovery Post-Partum (LDRP)	0	0	0	0	0	0	0	0	0	7,492,721			7,492,721
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	242,984			242,984
34.00	0	0	0	0	0	0	0	0	0	0			0
35.00	0	0	0	0	0	0	0	0	0	0			0
36.00	0	0	0	0	0	0	0	0	0	0			0
36.01	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, 2009

TRIAL BALANCE EXPENSES	19.00	19.02	19.03	20.00	21.00	22.00	23.00	24.00	25.00	POST	27.00
										SUBTOTAL	
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	6,452,510		6,452,510
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	3,039,354		3,039,354
41.01 Nuclear Medicine-Diagnostic	0	0	0	0	0	0	0	0	562,845		562,845
41.02 Ultrasound	0	0	0	0	0	0	0	0	680,006		680,006
41.03 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	758,781		758,781
41.04 CAT Scan	0	0	0	0	0	0	0	0	1,647,123		1,647,123
44.00 Laboratory	0	0	0	0	0	0	0	0	5,496,948		5,496,948
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	657,756		657,756
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	1,620,839		1,620,839
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,281,324		1,281,324
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	333,002		333,002
54.00 Electroencephalography	0	0	0	0	0	0	0	0	17,894		17,894
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	8,114,421		8,114,421
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	5,826,891		5,826,891
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	527,873		527,873
58.00	0	0	0	0	0	0	0	0	0		0
59.00 Cardiopulmonary	0	0	0	0	0	0	0	0	149,337		149,337
59.01 Wound Care	0	0	0	0	0	0	0	0	1,056,317		1,056,317
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	6,791,440		6,791,440
62.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
63.00 Other Outpatient Service Cost Center	0	0	0	0	0	0	0	0	0		0
63.50 Rural Health Clinic	0	0	0	0	0	0	0	0	2,245,158		2,245,158
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
88.00 Interest Expense	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	50,733		50,733
97.00	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	469,440		469,440
99.00	0	0	0	0	0	0	0	0	0		0
100.00 Professional Services (MOB)/Industrial Medicine	0	0	0	0	0	0	0	0	1,166,923		1,166,923
100.01 Child Care	0	0	0	0	0	0	0	0	357,793		357,793
100.02 Public Relations	0	0	0	0	0	0	0	0	412,548		412,548
100.03 Nonallowable Meals	0	0	0	0	0	0	0	0	618,949		618,949
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	97,302		97,302
100.06 Bariatric Nonallowable	0	0	0	0	0	0	0	0	375,530		375,530
100.07 Joint Powers Authority	0	0	0	0	0	0	0	0	90,148		90,148
100.08 Unidentified Phones	0	0	0	0	0	0	0	0	24,759		24,759
100.09	0	0	0	0	0	0	0	0	0		0
<b>TOTAL</b>	<u>0</u>	<u>72,195,597</u>	<u>0</u>	<u>72,195,597</u>							







Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

	EMP BENE (GROSS SALARIES) 5.00 (Adj 10)	NONPATIENT TELEPHONES (# OF EXT) 6.01 (Adj 11)	DATA PROCESSING (TIME SPENT) 6.02	PURCHASING RECEIVING (PURH REQ) 6.03 (Adj 12)	ADMITTING (INPATIENT REVENUE) 6.04	CASHERING ACCTS REC (TOTAL REV) 6.05	6.07	6.08	6.09	OTHER A & G (ACCUM COST) 6.06	MAINT & REPAIRS (SQ FT) 7.00	
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	2,213,846	84	58	258,846	13,399,918				28,365,819	4,635,979	12,084
38.00										0		
39.00										0		
40.00										0		
41.00	Radiology-Diagnostic	961,844	35	109	124,594	2,132,947				11,303,365	2,332,256	4,361
41.01	Nuclear Medicine-Diagnostic	161,872	6	7	201,673	381,382				2,396,924	292,960	363
41.02	Ultrasound	345,919	0			1,071,298				4,920,445	537,040	287
41.03	Magnetic Resonance Imaging (MRI)	107,000	2			1,350,121				5,988,645	576,841	1,181
41.04	CAT Scan	407,863	32			7,797,189				36,063,479	1,167,463	477
44.00	Laboratory	1,638,918	36	453	869,853	10,189,889				24,031,031	4,302,166	2,767
44.01										0		
46.00	Whole Blood and Packed Red Blood Cells			15		393,312				510,036	590,066	
47.00										0		
48.00										0		
49.00	Respiratory Therapy	512,866	0	502	183,593	6,508,947				7,134,271	1,320,823	856
50.00	Physical Therapy	415,617	31	39	9,792	420,880				1,993,119	829,063	5,347
51.00										0		
52.00										0		
53.00	Electrocardiology	130,209		13		1,790,307				4,227,067	243,347	370
54.00	Electroencephalography	6,747			37	50,135				279,502	13,770	
55.00	Medical Supplies Charged to Patients					6,111,116				10,152,209	5,986,085	
56.00	Drugs Charged to Patients					17,181,730				23,734,465	2,998,897	
57.00	Renal Dialysis					874,168				902,968	467,114	
58.00										0		
59.00	Cardiopulmonary	8,088	28	41	250	1,825				25,270	67,588	1,167
59.01	Wound Care	11,106	14		23,527	16,676				3,457,244	821,580	1,907
59.02										0		
59.03										0		
60.00										0		
60.01										0		
61.00	Emergency	2,997,902	82	98	126,010	5,597,091				36,448,103	4,739,785	9,029
62.00	Observation Beds (Non-Distinct Part)									0		
63.00	Other Outpatient Service Cost Center									0		
63.50	Rural Health Clinic	1,141,638			53,988					1,646,119	1,926,843	
83.00										0		
84.00										0		
85.00										0		
88.00	Interest Expense									0		
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop, and Canteen		1							14,300		631
97.00										0		
98.00	Physicians' Private Offices	84,118	28		3,838					352,066		1,431
99.00										0		
100.00	Professional Services (MOB)/Industrial Medicine	302,237	33		3,766					820,791		6,028
100.01	Child Care	84,471	3							175,356		2,864
100.02	Public Relations	97,074	8		41,192					340,257		590
100.03	Nonallowable Meals									20,707		940
100.04	Unused Space									0		
100.05	Patient Phones		113							58,261		594
100.06	Bariatric Nonallowable	23,890	15		177					236,231		2,037
100.07	Joint Powers Authority									81,515		
100.08	Unidentified Phones		56							22,388		
100.09										0		
TOTAL		29,140,203	1,053	10,000	11,214,490	117,670,073	0	0	0	65,281,968		104,056
COST TO BE ALLOCATED		724,150	420,976	2,756,452	544,781	1,526,721	0	0	0	6,913,630		3,075,771
UNIT COST MULTIPLIER - SCH 8		0.024851	399.787408	275.645192	0.048578	0.012975	0.000000	0.000000	0.000000	0.105904		29.558804



Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

	OPER PLANT (SQ FT) 8.00 (Adj 13)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj 14)	HOUSE-KEEPING (SQ FT) 10.00	DIETARY (MEALS SERVED) 11.00 (Adjs 15,16,17)	CAFETERIA (FTES) 12.00 (Adj 18)	13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (COSTED REQ) 15.00	PHARMACY (COSTED REQUIS) 16.00	MED REC (TOTAL REV) 17.00	SOC SERV (TOTAL REV) 18.00	19.00	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	12,084	88,921	12,084	3,480		45,031	7,091		28,365,819			
38.00													
39.00													
40.00													
41.00	Radiology-Diagnostic	4,361	36,713	4,361	1,755		2,814	83,293		11,303,365			
41.01	Nuclear Medicine-Diagnostic	363	278	363	223		506	907	196,077	2,396,924			
41.02	Ultrasound	287	13,080	287	412					4,920,445			
41.03	Magnetic Resonance Imaging (MRI)	1,181		1,181	144					5,988,645			
41.04	CAT Scan	477		477	609					36,063,479			
44.00	Laboratory	2,767		2,767	3,170		30,707	719,517		24,031,031			
44.01													
46.00	Whole Blood and Packed Red Blood Cells				39					510,036			
47.00													
48.00													
49.00	Respiratory Therapy	856	0	856	737		48	150,829		7,134,271			
50.00	Physical Therapy	5,347	8,826	5,347	709		5,405			1,993,119			
51.00													
52.00													
53.00	Electrocardiology	370		370	197		545			4,227,067			
54.00	Electroencephalography				11					279,502			
55.00	Medical Supplies Charged to Patients							5,815,402		10,152,209			
56.00	Drugs Charged to Patients								2,366,228	23,734,465			
57.00	Renal Dialysis				187					902,968			
58.00													
59.00	Cardiopulmonary	1,167	6,437	1,167	13					25,270			
59.01	Wound Care	1,907		1,907	599			4,296		3,457,244			
59.02													
59.03													
60.00													
60.01													
61.00	Emergency	9,029	119,298	9,029	5,072		81,146	11,323		36,448,103	36,448,103		
62.00	Observation Beds (Non-Distinct Part)												
63.00	Other Outpatient Service Cost Center												
63.50	Rural Health Clinic						21,300			1,646,119			
83.00													
84.00													
85.00													
88.00	Interest Expense												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop, and Canteen	631		631									
97.00													
98.00	Physicians' Private Offices	1,431		1,431			192						
99.00													
100.00	Professional Services (MOB)/Industrial Medicine			6,028	412								
100.01	Child Care	2,864		2,864	304								
100.02	Public Relations	590		590	204								
100.03	Nonallowable Meals	940		940	92,650								
100.04	Unused Space												
100.05	Patient Phones	594		594									
100.06	Bariatric Nonallowable	2,037		2,037	88								
100.07	Joint Powers Authority												
100.08	Unidentified Phones												
100.09													
	TOTAL	98,028	550,944	102,638	258,505	39,179	0	414,862	6,795,499	2,562,305	246,355,113	79,223,135	0
	COST TO BE ALLOCATED	1,327,980	818,012	1,255,580	1,517,913	692,766	0	1,941,861	1,641,351	2,491,184	2,178,152	170,434	0
	UNIT COST MULTIPLIER - SCH 8	13.546951	1.484746	12.233089	5.871889	17.682085	0.000000	4.680741	0.241535	0.972243	0.008842	0.002151	0.000000

Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

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 Rel Costs-Building and Fixtures
- 4.00 New Cap Rel 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 (Gen Routine)
- 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
- 36.00
- 36.01
- 36.02



## TRIAL BALANCE OF EXPENSES

Provider Name:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00		\$	\$ 0	\$ 0
2.00			0	0
3.00	New Cap Rel Costs-Building and Fixtures	3,555,554	(268,027)	3,287,527
4.00	New Cap Rel Costs-Movable Equipment	0	0	0
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	682,384	0	682,384
6.01	Nonpatient Telephones	415,830	0	415,830
6.02	Data Processing	2,652,648	35,042	2,687,690
6.03	Purchasing, Receiving, and Stores	345,443	260	345,703
6.04	Admitting	935,608	(1,439)	934,169
6.05	Cashiering/Accounts Receivable	1,537,758	(2,350)	1,535,408
6.07			0	0
6.08			0	0
6.09			0	0
6.06	Other Administrative and General	6,148,470	(81,871)	6,066,599
7.00	Maintenance and Repairs	2,303,715	(4,497)	2,299,218
8.00	Operation of Plant	1,194,617	0	1,194,617
9.00	Laundry and Linen Service	704,047	0	704,047
10.00	Housekeeping	1,056,134	444	1,056,578
11.00	Dietary	1,228,170	(33,546)	1,194,624
12.00	Cafeteria		0	0
13.00			0	0
14.00	Nursing Administration	1,625,594	752	1,626,346
15.00	Central Services and Supply	734,024	14,697	748,721
16.00	Pharmacy	1,575,808	(41,584)	1,534,224
17.00	Medical Records and Library	1,484,750	(5,152)	1,479,598
18.00	Social Service	131,831	(34)	131,797
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 (Gen Routine)	6,003,618	46,105	6,049,723
26.00	Intensive Care Unit	2,429,281	(1,377)	2,427,904
26.01	Labor Delivery Recovery Post-Partum (LDRP)	4,782,511	(5,611)	4,776,900
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)	66,123	(1,360)	64,763
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:  
PIONEERS MEMORIAL HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 3,820,134	\$ 3,274	\$ 3,823,408
38.00			0	0
39.00			0	0
40.00			0	0
41.00	Radiology-Diagnostic	2,072,003	(39,238)	2,032,765
41.01	Nuclear Medicine-Diagnostic	236,230	4,060	240,290
41.02	Ultrasound	484,244	(20,318)	463,926
41.03	Magnetic Resonance Imaging (MRI)	247,666	228,271	475,937
41.04	CAT Scan	703,715	4,489	708,204
44.00	Laboratory	3,643,421	27,002	3,670,423
44.01			0	0
46.00	Whole Blood and Packed Red Blood Cells	576,237	0	576,237
47.00			0	0
48.00			0	0
49.00	Respiratory Therapy	991,611	1,642	993,253
50.00	Physical Therapy	689,522	(35,597)	653,925
51.00			0	0
52.00			0	0
53.00	Electrocardiology	167,095	0	167,095
54.00	Electroencephalography	10,434	0	10,434
55.00	Medical Supplies Charged to Patients	5,815,402	0	5,815,402
56.00	Drugs Charged to Patients	2,562,305	0	2,562,305
57.00	Renal Dialysis	447,643	0	447,643
58.00			0	0
59.00	Cardiopulmonary	11,811	7,110	18,921
59.01	Wound Care	727,969	13,247	741,216
59.02			0	0
59.03			0	0
60.00			0	0
60.01			0	0
61.00	Emergency	4,134,274	(134,541)	3,999,733
62.00	Observation Beds (Non-Distinct Part)		0	0
63.00	Other Outpatient Service Cost Center		0	0
63.50	Rural Health Clinic	1,881,031	0	1,881,031
83.00			0	0
84.00			0	0
85.00			0	0
88.00	Interest Expense		0	0
	<b>SUBTOTAL</b>	\$ 70,816,665	\$ (290,147)	\$ 70,526,518
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop, and Canteen		0	0
97.00			0	0
98.00	Physicians' Private Offices	307,072	0	307,072
99.00			0	0
100.00	Professional Services (MOB)/Industrial Medicine	666,891	225	667,116
100.01	Child Care	108,968	0	108,968
100.02	Public Relations	320,423	(775)	319,648
100.03	Nonallowable Meals		0	0
100.04	Unused Space		0	0
100.05	Patient Phones		0	0
100.06	Bariatric Nonallowable	184,760	0	184,760
100.07	Joint Powers Authority	0	81,515	81,515
100.08	Unidentified Phones		0	0
100.09			0	0
100.99	<b>SUBTOTAL</b>	\$ 1,588,114	\$ 80,965	\$ 1,669,079
101	<b>TOTAL</b>	\$ 72,404,779	\$ (209,182)	\$ 72,195,597

(To Schedule 8)



Provider Name:

Fiscal Period Ended:

PIONEERS MEMORIAL HEALTHCARE DISTRICT

JUNE 30, 2009

	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	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
<b>ANCILLARY COST CENTERS</b>													
37.00 Operating Room	3,274			3,274									
38.00	0												
39.00	0												
40.00	0												
41.00 Radiology-Diagnostic	(39,238)			(39,238)									
41.01 Nuclear Medicine-Diagnostic	4,060			4,060									
41.02 Ultrasound	(20,318)			(20,318)									
41.03 Magnetic Resonance Imaging (MRI)	228,271			228,271									
41.04 CAT Scan	4,489			4,489									
44.00 Laboratory	27,002			27,002									
44.01	0												
46.00 Whole Blood and Packed Red Blood Cells	0												
47.00	0												
48.00	0												
49.00 Respiratory Therapy	1,642			1,642									
50.00 Physical Therapy	(35,597)			(135)				(35,462)					
51.00	0												
52.00	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00	0												
59.00 Cardiopulmonary	7,110			7,110									
59.01 Wound Care	13,247			13,247									
59.02	0												
59.03	0												
60.00	0												
60.01	0												
61.00 Emergency	(134,541)			3,480				(138,021)					
62.00 Observation Beds (Non-Distinct Part)	0												
63.00 Other Outpatient Service Cost Center	0												
63.50 Rural Health Clinic	0												
83.00	0												
84.00	0												
85.00	0												
88.00 Interest Expense	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00 Gift, Flower, Coffee Shop, and Canteen	0												
97.00	0												
98.00 Physicians' Private Offices	0												
99.00	0												
100.00 Professional Services (MOB)/Industrial Medicine	225			225									
100.01 Child Care	0												
100.02 Public Relations	(775)			(775)									
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	81,515				81,515								
100.08 Unidentified Phones	0												
100.09	0												
101.00 TOTAL	(\$209,182)	0	0	0	0	(35,574)	(125)	(35,462)	(138,021)	0	0	0	0

(To Sch 10)





Provider Name							Fiscal Period			NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2008 THROUGH JUNE 30, 2009			1073519443		31
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1							The services provided to Medi-Cal inpatients in noncontract acute rural hospitals are subject to various reimbursement limitations identified in AB 5. These limitations are addressed on Noncontract Schedule A et seq. and are incorporated on Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245					

Provider Name							Fiscal Period		NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2008 THROUGH JUNE 30, 2009		1073519443		31
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			3.00	7	New Capital Related Costs—Building and Fixtures	\$3,555,554	(\$268,027)	\$3,287,527	
	10A	A			4.00	7	New Capital Related Costs—Movable Equipment	0	268,027	268,027 *	
							To correct the provider's reclassification of equipment depreciation to agree with the trial balance in conjunction with adjustment 4. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10A	A			100.02	7	Public Relations	\$320,423	(\$775)	\$319,648	
	10A	A			6.06	7	Other Administrative and General	6,148,470	775	6,149,245 *	
							To correct the provider's reclassification of equipment depreciation to agree with the trial balance in conjunction with adjustment 4. 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, 2008 THROUGH JUNE 30, 2009		1073519443		31
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>											
4	10A	A			4.00	7	New Capital Related Costs—Movable Equipment	*	\$268,027	(\$268,027)	\$0
	10A	A			6.02	7	Data Processing		2,652,648	35,042	2,687,690
	10A	A			6.03	7	Purchasing, Receiving, and Stores		345,443	260	345,703
	10A	A			6.04	7	Admitting		935,608	(1,439)	934,169
	10A	A			6.05	7	Cashiering/Accounts Receivable		1,537,758	(2,350)	1,535,408
	10A	A			6.06	7	Other Administrative and General	*	6,149,245	(1,131)	6,148,114 *
	10A	A			7.00	7	Maintenance and Repairs		2,303,715	(4,497)	2,299,218
	10A	A			10.00	7	Housekeeping		1,056,134	444	1,056,578
	10A	A			11.00	7	Dietary		1,228,170	2,028	1,230,198 *
	10A	A			14.00	7	Nursing Administration		1,625,594	752	1,626,346
	10A	A			15.00	7	Central Services and Supply		734,024	14,697	748,721
	10A	A			16.00	7	Pharmacy		1,575,808	(41,584)	1,534,224
	10A	A			17.00	7	Medical Records and Library		1,484,750	(5,152)	1,479,598
	10A	A			18.00	7	Social Service		131,831	(34)	131,797
	10A	A			25.00	7	Adults and Pediatrics		6,003,618	46,105	6,049,723
	10A	A			26.00	7	Intensive Care Unit		2,429,281	(1,377)	2,427,904
	10A	A			26.01	7	Labor Delivery Recovery Post-Partum (LDRP)		4,782,511	(5,611)	4,776,900
	10A	A			33.00	7	Nursery (Level II)		66,123	(1,235)	64,888 *
	10A	A			37.00	7	Operating Room		3,820,134	3,274	3,823,408
	10A	A			41.00	7	Radiology-Diagnostic		2,072,003	(39,238)	2,032,765
	10A	A			41.01	7	Nuclear Medicine-Diagnostic		236,230	4,060	240,290
	10A	A			41.02	7	Ultrasound		484,244	(20,318)	463,926
	10A	A			41.03	7	Magnetic Resonance Imaging (MRI)		247,666	228,271	475,937
	10A	A			41.04	7	CAT Scan		703,715	4,489	708,204
	10A	A			44.00	7	Laboratory		3,643,421	27,002	3,670,423
	10A	A			49.00	7	Respiratory Therapy		991,611	1,642	993,253
	10A	A			50.00	7	Physical Therapy		689,522	(135)	689,387 *
	10A	A			59.00	7	Cardiopulmonary		11,811	7,110	18,921
	10A	A			59.01	7	Wound Care		727,969	13,247	741,216
	10A	A			61.00	7	Emergency		4,134,274	3,480	4,137,754 *

-Continued on next page-

Provider Name							Fiscal Period			NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2008 THROUGH JUNE 30, 2009			1073519443		31
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>												
-Continued from previous page-												
4	10A	A			100.00	7	Professional Services (MOB)/Industrial Medicine To correct the provider's reclassification of movable equipment depreciation to agree with the provider's records in conjunction with adjustments 2 and 3. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		\$666,891	\$225	\$667,116	
5	10A	A			6.06	7	Other Administrative and General	*	\$6,148,114	(\$81,515)	\$6,066,599	
	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	81,515	81,515	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2008 THROUGH JUNE 30, 2009			1073519443		31
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>ADJUSTMENTS TO REPORTED COSTS</u></b>												
6	10A	A			11.00	7	Dietary To adjust the provider's abatement of cafeteria revenue based on the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328	*	\$1,230,198	(\$35,574)	\$1,194,624	
7	10A	A			33.00	7	Nursery (Level II) To eliminate NICU expenses related to PBP. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$64,888	(\$125)	\$64,763	
8	10A	A			50.00	7	Physical Therapy To abate ground lease income against the related costs. 42 CFR 413.5 CMS Pub. 15-1, Sections 2302.5 and 2328	*	\$689,387	(\$35,462)	\$653,925	
9	10A	A			61.00	7	Emergency To eliminate emergency expenses related to PBP. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$4,137,754	(\$138,021)	\$3,999,733	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2008 THROUGH JUNE 30, 2009		1073519443		31
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 STATISTICS</b>											
10	9	B-1			100.01	5	Child Care (Gross Salary)	55,098	29,373	84,471	
	9	B-1			5.00	5	Total—Gross Salary	29,110,830	29,373	29,140,203	
							To adjust the provider's gross salary statistics to agree with the provider's documentation and trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
11	9	B-1			6.02	6.01	Data Processing (Number of Extensions)	25	(1)	24	
	9	B-1			6.03	6.01	Purchasing, Receiving, and Stores	14	(1)	13	
	9	B-1			6.04	6.01	Admitting	57	6	63	
	9	B-1			6.05	6.01	Cashiering/Accounts Receivable	33	(12)	21	
	9	B-1			6.06	6.01	Other Administrative and General	96	29	125	
	9	B-1			7.00	6.01	Maintenance and Repairs	0	15	15	
	9	B-1			8.00	6.01	Operation of Plant	34	(27)	7	
	9	B-1			14.00	6.01	Nursing Administration	20	(10)	10	
	9	B-1			16.00	6.01	Pharmacy	14	3	17	
	9	B-1			17.00	6.01	Medical Records and Library	44	(24)	20	
	9	B-1			25.00	6.01	Adults and Pediatrics	30	20	50	
	9	B-1			26.00	6.01	Intensive Care Unit	13	7	20	
	9	B-1			26.01	6.01	Labor Delivery Recovery Post-Partum (LDRP)	44	(5)	39	
	9	B-1			37.00	6.01	Operating Room	56	28	84	
	9	B-1			41.00	6.01	Radiology-Diagnostic	23	12	35	
	9	B-1			41.01	6.01	Nuclear Medicine-Diagnostic	4	2	6	
	9	B-1			41.02	6.01	Ultrasound	3	(3)	0	
	9	B-1			41.03	6.01	Magnetic Resonance Imaging (MRI)	5	(3)	2	
	9	B-1			41.04	6.01	CAT Scan	4	28	32	
	9	B-1			44.00	6.01	Laboratory	23	13	36	
	9	B-1			49.00	6.01	Respiratory Therapy	5	(5)	0	
	9	B-1			50.00	6.01	Physical Therapy	9	22	31	
	9	B-1			59.00	6.01	Cardiopulmonary	3	25	28	
	9	B-1			59.01	6.01	Wound Care	0	14	14	
	9	B-1			61.00	6.01	Emergency	65	17	82	
	9	B-1			96.00	6.01	Gift, Flower, Coffee Shop, and Canteen	0	1	1	

-Continued on next page-

Provider Name							Fiscal Period			NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2008 THROUGH JUNE 30, 2009			1073519443		31
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 STATISTICS</b>												
-Continued from previous page-												
11	9	B-1			98.00	6.01	Physicians' Private Offices (Number of Extensions)	34	(6)	28		
	9	B-1			100.00	6.01	Professional Services (MOB)/Industrial Medicine	10	23	33		
	9	B-1			100.01	6.01	Child Care	0	3	3		
	9	B-1			100.02	6.01	Public Relations	0	8	8		
	9	B-1			100.05	6.01	Patient Phones	124	(11)	113		
	9	B-1			100.06	6.01	Bariatric Nonallowable	0	15	15		
	9	B-1			100.08	6.01	Unidentified Phones	0	56	56		
	9	B-1			6.01	6.01	Total—Number of Extensions	814	239	1,053		
To adjust number of extensions statistics to agree with the provider's phone extensions study and include the number of extensions statistics in a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328												
12	9	B-1			6.06	6.03	Other Administrative and General (Purchased Requisitions)	242,868	(41,192)	201,676		
	9	B-1			100.02	6.03	Public Relations	0	41,192	41,192		
To reclassify the purchased requisitions statistics in order to properly allocate cost. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300 and 2304												
13	9	B-1			25.00	8	Adults and Pediatrics (Square Feet)	13,380	450	13,830		
	9	B-1			8.00	8	Total—Square Feet	97,578	450	98,028		
To adjust square feet statistics to agree with the provider's schedule of square footage. 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, 2008 THROUGH JUNE 30, 2009			1073519443		31
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 STATISTICS</b>												
14	9	B-1			25.00	9	Adults and Pediatrics (Pounds of Laundry)	151,657	(13,599)	138,058		
	9	B-1			26.00	9	Intensive Care Unit	27,687	465	28,152		
	9	B-1			26.01	9	Labor Delivery Recovery Post-Partum (LDRP)	92,061	12,526	104,587		
	9	B-1			33.00	9	Nursery (Level II)	7,604	(1,010)	6,594		
	9	B-1			37.00	9	Operating Room	61,299	27,622	88,921		
	9	B-1			41.00	9	Radiology-Diagnostic	37,743	(1,030)	36,713		
	9	B-1			41.01	9	Nuclear Medicine-Diagnostic	98	180	278		
	9	B-1			41.02	9	Ultrasound	10,331	2,749	13,080		
	9	B-1			49.00	9	Respiratory Therapy	5,080	(5,080)	0		
	9	B-1			50.00	9	Physical Therapy	8,181	645	8,826		
	9	B-1			59.00	9	Cardiopulmonary	0	6,437	6,437		
	9	B-1			61.00	9	Emergency	122,493	(3,195)	119,298		
	9	B-1			9.00	9	Total—Pounds of Laundry	524,234	26,710	550,944		
							To adjust pounds of laundry statistics to agree with provider's supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
15	9	B-1			25.00	11	Adults and Pediatrics (Meals Served)	41,616	1,835	43,451		
	9	B-1			26.00	11	Intensive Care Unit	7,041	(354)	6,687		
	9	B-1			26.01	11	Labor Delivery Recovery Post-Partum (LDRP)	9,546	3,610	13,156		
	9	B-1			11.00	11	Total—Meals Served	188,581	5,091	193,672 *		
							To adjust the provider's meals served statistics to agree with the provider's summary of meals served. 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, 2008 THROUGH JUNE 30, 2009			1073519443		31
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>												
16	9	B-1			100.03	11	Nonallowable Meals (Meals Served)			27,817	30,668	58,485 *
	9	B-1			11.00	11	Total—Meals Served	*		193,672	30,668	224,340 *
To include visitors and physicians' meals served statistics in a nonreimbursable cost center in order to properly allocate indirect cost. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105.2, 2300, 2304, 2306.1, and 2328												
17	9	B-1			100.03	11	Nonallowable Meals (Meals Served)	*		58,485	34,165	92,650
	9	B-1			11.00	11	Total—Meals Served	*		224,340	34,165	258,505
To include catering and outpatient meals served statistics in a nonreimbursable cost center in order to properly allocate indirect cost. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306.1, and 2328												
18	9	B-1			46.00	12	Whole Blood and Packed Red Blood Cells (FTEs)			0	39	39
	9	B-1			100.01	12	Child Care			194	110	304
	9	B-1			12.00	12	Total—FTEs			39,030	149	39,179
To adjust provider's FTEs statistics to agree the provider's worked hours schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306												

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2008 THROUGH JUNE 30, 2009			1073519443		31
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
19	4A	D-1	II	XIX	42.00	2	Nursery (Level II) To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304			269	4	273

Provider Name							Fiscal Period		NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2008 THROUGH JUNE 30, 2009		1073519443		31
Report References							Explanation of Audit Adjustments				
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u></b>											
20	5	C	I		62.00	8	Observation Beds (Non-Distinct)	\$373,890	(\$373,890)	\$0	
	4	D-1	I		28.00,30.00	1	Adults and Pediatrics To reclassify observation charges for the proper matching of revenue and expense. 42 CFR 413.20, 413.24, and 413.53 CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304	23,198,599	373,890	23,572,489	

Provider Name							Fiscal Period		NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2008 THROUGH JUNE 30, 2009		1073519443		31
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>											
21	4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	3,322	303	3,625 *	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery (Level II)	231	22	253 *	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days—Intensive Care Unit	591	102	693	
	4A	D-1	II	XIX	43.01	4	Medi-Cal Days—Labor Delivery Recovery Post-Partum (LDRP)	2,083	22	2,105 *	
22	4A	Not Reported					Medi-Cal Average Administrative Day Rate(January 2009)	\$0.00	\$310.68	\$310.68	
	4A	Not Reported					Medi-Cal Administrative Days	0	7	7	
	4A	Not Reported					Medi-Cal Administrative Day Rate (February 2009)	\$0.00	\$351.26	\$351.26	
	4A	Not Reported					Medi-Cal Administrative Days	0	16	16	
23	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges—Operating Room	\$4,378,002	\$198,987	\$4,576,989	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges—Radiology-Diagnostic	520,679	67,394	588,073	
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges—Nuclear Medicine-Diagnostic	65,096	8,093	73,189	
	6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges—Ultrasound	278,145	20,935	299,080	
	6	D-4		XIX	41.03	2	Medi-Cal Ancillary Charges—Magnetic Resonance Imaging (MRI)	300,748	38,424	339,172	
	6	D-4		XIX	41.04	2	Medi-Cal Ancillary Charges—CAT Scan	1,593,069	216,543	1,809,612	
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges—Laboratory	3,008,766	290,743	3,299,509 *	
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges—Whole Blood and Packed Red Blood Cells	119,771	10,359	130,130 *	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges—Respiratory Therapy	1,126,204	137,869	1,264,073	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges—Physical Therapy	60,953	12,638	73,591	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges—Electrocardiology	320,250	43,244	363,494	
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges—Electroencephalography	6,602	1,101	7,703	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges—Medical Supplies Charged to Patients	1,905,328	157,984	2,063,312 *	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges—Drugs Charged to Patients	5,287,474	493,565	5,781,039 *	
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges—Renal Dialysis	195,200	15,440	210,640	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges—Emergency	1,279,263	95,194	1,374,457	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges—Total	20,445,550	1,808,513	22,254,063 *	
24	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$13,055,479	\$2,832,093	\$15,887,572	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	20,445,550	1,808,513	22,254,063 *	

-Continued on next page-

Provider Name							Fiscal Period		NPI		Adjustments	
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2008 THROUGH JUNE 30, 2009		1073519443		31	
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-												
25	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$109,997	(\$59,309)	\$50,688		
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	0	94,382	94,382		
26	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$14,174,724	\$399,363	\$14,574,087		
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data: Service Period: July 1, 2008 through June 30, 2009 Payment Period: July 1, 2008 through December 21, 2010 Reports Dated: December 23, 2010 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												
27	4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	*	3,625.00	(7.75)	3,617.25	*
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery (Level II)	*	253.00	(4.50)	248.50	*
	4A	D-1	II	XIX	43.01	4	Medi-Cal Days—Labor Delivery Recovery Post-Partum (LDRP)	*	2,105.00	(2.75)	2,102.25	*
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												
28	4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	*	3,617.25	(4.50)	3,612.75	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery (Level II)	*	248.50	(0.50)	248.00	
	4A	D-1	II	XIX	43.01	4	Medi-Cal Days—Labor Delivery Recovery Post-Partum (LDRP)	*	2,102.25	(1.50)	2,100.75	
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												

Provider Name							Fiscal Period	NPI		Adjustments	
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2008 THROUGH JUNE 30, 2009	1073519443		31	
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>											
29	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges—Laboratory	*	\$3,299,509	\$3,084	\$3,302,593
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges—Whole Blood and Packed Red Blood Cells	*	130,130	288	130,418
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges—Medical Supplies Charged to Patients	*	2,063,312	403	2,063,715
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges—Drugs Charged to Patients	*	5,781,039	13,009	5,794,048
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges—Total	*	22,254,063	16,784	22,270,847
30	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	*	\$22,254,063	\$16,784	\$22,270,847
<p>To adjust Medi-Cal Settlement Data to include allowable administrative days other cutbacks and agree with the following Fiscal Intermediary payment data:                      Service Period: July 1, 2008 through June 30, 2009                      Payment Period: July 1, 2008 through December 21, 2010                      Reports Dated: February 2, 2011                      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                      W&amp;I Code, Section 14115                      CCR, Title 22, Section 51541</p>											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			NPI		Adjustments
PIONEERS MEMORIAL HEALTHCARE DISTRICT							JULY 1, 2008 THROUGH JUNE 30, 2009			1073519443		31
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.		Audit Report	Work Sheet		Part	Title						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
31	1	N/A					Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. CCR, Title 22, Sections 51047, 51458.1, and 51476		\$0	\$17,717	\$17,717	