

**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, 2008**

**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: Scott C. Riddick**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 8, 2012

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, 2008

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 \$16,491, 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) 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.

Administrator  
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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, 2008**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>NPI: 1215100284</b>	Reported	\$ 0	
	Net Change	\$ (16,491)	
	Audited Amount Due Provider (State)	\$ (16,491)	
<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		\$ 9,715,451
	Net Change		\$ (8,910,688)
	Audited Cost		\$ 804,763
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ (16,491)	
<b>9. Total Medi-Cal Cost</b>			\$ 804,763

**SUMMARY OF FINDINGS**

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

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

		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>		\$ (16,491)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

NPI:  
1215100284

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 0	\$ 31,209
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	\$ 31,209
6. Interim Payments (Adj 6)	\$ 0	\$ (47,700)
7. Balance Due Provider (State)	\$ 0	\$ (16,491)
8. Duplicate Payments (Adj )	\$ 0	\$ 0
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (16,491)
	(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, 2008NPI:  
1215100284

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Schedule 3)	\$ 0	\$ 31,209
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 5)	\$ 0	\$ 114,000
3. Inpatient Ancillary Service Charges (Adj 5)	\$ 0	\$ 50,984
4. Total Charges - Medi-Cal Inpatient Services	\$ 0	\$ 164,984
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 0	\$ 133,775
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ 0	\$ 0
	(To Schedule 1)	

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

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
PROMISE HOSPITAL OF SAN DIEGOFiscal Period Ended:  
DECEMBER 31, 2008NPI:  
1215100284

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 10,531
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 0	\$ 20,678
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4.	\$ 0	\$ 0
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 0	\$ 31,209
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 0	\$ 31,209 (To Schedule 2)
9. Medi-Cal Deductibles (Adj )	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj )	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 0	\$ 31,209 (To Schedule 1)



COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
PROMISE HOSPITAL OF SAN DIEGOFiscal Period Ended:  
DECEMBER 31, 2008NPI:  
1215100284

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	29,688	29,991
2. Inpatient Days (include private, exclude swing-bed)	29,688	29,991
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	29,688	29,991
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)	\$ 20,559,339	\$ 20,222,566
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)	\$ 20,559,339	\$ 20,222,566

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 54,349,800	\$ 54,349,800
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 54,349,800	\$ 54,349,800
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.378278	\$ 0.372082
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)	\$ 1,830.70	\$ 1,812.20
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)	\$ 20,559,339	\$ 20,222,566

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 692.51	\$ 674.29
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 20,678
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 20,678

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
PROMISE HOSPITAL OF SAN DIEGOFiscal Period Ended:  
DECEMBER 31, 2008NPI:  
1215100284

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)	\$ 88,003	\$ 86,812
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 (JANUARY 2008)</b>			
26.	Per Diem Rate (Adj 3)	\$ 0.00	\$ 318.19
27.	Medi-Cal Inpatient Days (Adj 3)	0	12
28.	Cost Applicable to Medi-Cal	\$ 0	\$ 3,818
<b>ADMINISTRATIVE DAYS (SEPTEMBER 2008)</b>			
29.	Per Diem Rate (Adj 3)	\$ 0.00	\$ 351.26
30.	Medi-Cal Inpatient Days (Adj 3)	0	48
31.	Cost Applicable to Medi-Cal	\$ 0	\$ 16,860
32.	Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 20,678

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

NPI:  
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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

NPI:  
1215100284

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 1,929,465	\$ 3,050,997	0.632405	\$ 0	\$ 0
38.00		0	0	0.000000	0	0
39.00		0	0	0.000000	0	0
40.00		0	0	0.000000	0	0
41.00	Radiology-Diagnostic	1,221,864	3,789,532	0.322431	2,105	679
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00		0	0	0.000000	0	0
43.00		0	0	0.000000	0	0
44.00	Laboratory	2,176,132	8,269,498	0.263152	10,599	2,789
44.01		0	0	0.000000	0	0
46.00		0	0	0.000000	0	0
47.00		0	0	0.000000	0	0
48.00		0	0	0.000000	0	0
49.00	Respiratory Therapy	2,063,262	9,120,203	0.226230	0	0
50.00	Physical Therapy	916,688	1,680,760	0.545401	4,780	2,607
51.00	Occupational Therapy	377	88,980	0.004233	0	0
52.00	Speech Pathology	75,011	166,203	0.451319	0	0
53.00		0	0	0.000000	0	0
54.00		0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	1,232,396	4,829,156	0.255199	0	0
56.00	Drugs Charged to Patients	4,530,452	34,061,037	0.133010	33,500	4,456
57.00	Renal Dialysis	537,057	2,285,825	0.234951	0	0
59.00	Psych	37,376	181,200	0.206270	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
59.04		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01		0	0	0.000000	0	0
61.00		0	0	0.000000	0	0
62.00		0	0	0.000000	0	0
71.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
<b>TOTAL</b>		<b>\$ 14,720,078</b>	<b>\$ 67,523,391</b>		<b>\$ 50,984</b>	<b>\$ 10,531</b>

(To Schedule 3)

\* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

NPI:  
1215100284

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 4)	AUDITED
37.00	Operating Room	\$	\$	\$ 0
38.00				0
39.00				0
40.00				0
41.00	Radiology-Diagnostic	0	2,105	2,105
41.01				0
41.02				0
42.00				0
43.00				0
44.00	Laboratory	0	10,599	10,599
44.01				0
46.00				0
47.00				0
48.00				0
49.00	Respiratory Therapy			0
50.00	Physical Therapy	0	4,780	4,780
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00				0
54.00				0
55.00	Medical Supplies Charged to Patients			0
56.00	Drugs Charged to Patients	0	33,500	33,500
57.00	Renal Dialysis			0
59.00	Psych			0
59.01				0
59.02				0
59.03				0
59.04				0
60.00	Clinic			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	\$ 50,984	\$ 50,984

(To Schedule 5)

COMPUTATION OF PROFESSIONAL  
COMPONENT OF HOSPITAL BASED  
PHYSICIAN'S REMUNERATION

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

NPI:  
1215100284

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION  (Adj)	TOTAL CHARGES TO ALL PATIENTS  (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES  (Adj)	MEDI-CAL COST
40.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$	\$ 0
41.00	Radiology-Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Schedule 3)

## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

NPI:  
1750554721

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 12,321,845	\$ 804,763
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ (2,606,394)	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.	\$ 0	\$ 0
5. Subtotal (Sum of Lines 1 through 4)	\$ 9,715,451	\$ 804,763
6.	\$ 0	\$ 0
7.	\$ 0	\$ 0
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 9,715,451	\$ 804,763
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj )	\$ 0	\$ 0
10. Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0
11.	\$ 0	\$ 0
12.	\$ 0	\$ 0
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0
	(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, 2008**

**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>12,321,845</u>	\$ <u>818,082</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 9)	\$ <u>0</u>	\$ <u>995,800</u>
3. Inpatient Ancillary Service Charges (Adj 9)	\$ <u>9,715,451</u>	\$ <u>2,305,992</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>9,715,451</u>	\$ <u>3,301,792</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>2,483,710</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u><u>2,606,394</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 NET COST OF COVERED SERVICES**

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

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

**NPI:**  
**1750554721**

	<b>REPORTED</b>	<b>AUDITED</b>
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ 1,941,120	\$ 473,520
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ 10,380,725	\$ 344,562
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4.	\$ 0	\$ 0
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 12,321,845	\$ 818,082
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	( See \$ Contract Sch 1)	\$ 0
8. SUBTOTAL	\$ 12,321,845	\$ 818,082
	(To Contract Sch 2)	
9. Medi-Cal Deductibles (Adj 10)	\$ 0	\$ (1,665)
10. Medi-Cal Coinsurance (Adj 10)	\$ 0	\$ (11,654)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 12,321,845	\$ 804,763
	(To Contract Sch 1)	

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

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

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

**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)	29,688	29,991
2. Inpatient Days (include private, exclude swing-bed)	29,688	29,991
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	29,688	29,991
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 7)	14,990	511

**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)	\$ 20,559,339	\$ 20,222,566
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)	\$ 20,559,339	\$ 20,222,566

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 54,349,800	\$ 54,349,800
29. Private Room Charges (excluding swing-bed charges) (Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$ 54,349,800	\$ 54,349,800
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.378278	\$ 0.372082
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)	\$ 1,830.70	\$ 1,812.20
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)	\$ 20,559,339	\$ 20,222,566

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 692.51	\$ 674.29
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 10,380,725	\$ 344,562
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)	\$ 10,380,725	\$ 344,562

(To Contract Sch 3)

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

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

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

**NPI:**  
**1750554721**

<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)	\$ 88,003	\$ 86,812
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, 2008

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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

NPI:  
1750554721

		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 1,929,465	\$ 3,050,997	0.632405	\$ 42,602	\$ 26,942
38.00		0	0	0.000000	0	0
39.00		0	0	0.000000	0	0
40.00		0	0	0.000000	0	0
41.00	Radiology-Diagnostic	1,221,864	3,789,532	0.322431	118,645	38,255
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00		0	0	0.000000	0	0
43.00		0	0	0.000000	0	0
44.00	Laboratory	2,176,132	8,269,498	0.263152	323,691	85,180
44.01		0	0	0.000000	0	0
46.00		0	0	0.000000	0	0
47.00		0	0	0.000000	0	0
48.00		0	0	0.000000	0	0
49.00	Respiratory Therapy	2,063,262	9,120,203	0.226230	443,434	100,318
50.00	Physical Therapy	916,688	1,680,760	0.545401	34,270	18,691
51.00	Occupational Therapy	377	88,980	0.004233	1,940	8
52.00	Speech Pathology	75,011	166,203	0.451319	4,550	2,054
53.00		0	0	0.000000	0	0
54.00		0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	1,232,396	4,829,156	0.255199	190,695	48,665
56.00	Drugs Charged to Patients	4,530,452	34,061,037	0.133010	1,136,790	151,204
57.00	Renal Dialysis	537,057	2,285,825	0.234951	9,375	2,203
59.00	Psych	37,376	181,200	0.206270	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
59.04		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01		0	0	0.000000	0	0
61.00		0	0	0.000000	0	0
62.00		0	0	0.000000	0	0
71.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
<b>TOTAL</b>		<b>\$ 14,720,078</b>	<b>\$ 67,523,391</b>		<b>\$ 2,305,992</b>	<b>\$ 473,520</b>

(To Contract Sch 3)

\* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
 PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
 DECEMBER 31, 2008

NPI:  
 1750554721

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 8)	AUDITED
37.00	Operating Room	\$ 398,953	\$ (356,351)	\$ 42,602
38.00				0
39.00				0
40.00				0
41.00	Radiology-Diagnostic	488,990	(370,345)	118,645
41.01				0
41.02				0
42.00				0
43.00				0
44.00	Laboratory	1,333,399	(1,009,708)	323,691
44.01				0
46.00				0
47.00				0
48.00				0
49.00	Respiratory Therapy	579,056	(135,622)	443,434
50.00	Physical Therapy	129,468	(95,198)	34,270
51.00	Occupational Therapy	7,880	(5,940)	1,940
52.00	Speech Pathology	16,375	(11,825)	4,550
53.00				0
54.00				0
55.00	Medical Supplies Charged to Patients	322,384	(131,689)	190,695
56.00	Drugs Charged to Patients	6,389,371	(5,252,581)	1,136,790
57.00	Renal Dialysis	24,375	(15,000)	9,375
59.00	Psych	25,200	(25,200)	0
59.01				0
59.02				0
59.03				0
59.04				0
60.00	Clinic			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		\$ 9,715,451	\$ (7,409,459)	\$ 2,305,992

(To Contract Sch 5)











STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

	COMPUTATION OF COST ALLOCATION (W/S B)										ADMINIS- TRATIVE & GENERAL 6.00	
	4.08	5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08		ACCUMULATE COST
<b>TRIAL BALANCE EXPENSES</b>												
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	107,357	0	0	0	0	0	0	0	0	1,405,014	266,988
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	69,569	0	0	0	0	0	0	0	0	954,977	181,469
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	98,213	0	0	0	0	0	0	0	0	1,699,756	322,996
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	168,110	0	0	0	0	0	0	0	0	1,701,352	323,299
50.00 Physical Therapy	0	74,389	0	0	0	0	0	0	0	0	718,422	136,518
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	2,768	0	0	0	0	0	0	0	0	62,442	11,865
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	12,101	0	0	0	0	0	0	0	0	995,107	189,095
56.00 Drugs Charged to Patients	0	72,588	0	0	0	0	0	0	0	0	3,685,853	700,404
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	443,167	84,213
59.00 Psych	0	4,174	0	0	0	0	0	0	0	0	30,763	5,846
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
59.04	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	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	96,849	0	0	0	0	0	0	0	0	1,757,444	333,958
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>	<u>0</u>	<u>2,784,058</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,718,108</u>	<u>6,022,881</u>



Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFETERIA 12.00	MAINT OF PERSONNEL 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	0	182,193	0	62,353	0	0	0	0	0	0	12,916	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	51,686	0	17,689	0	0	0	0	0	0	16,043	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	88,189	0	30,182	0	0	0	0	0	0	35,008	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	0	0
50.00 Physical Therapy	0	40,703	0	13,930	0	0	0	0	0	0	38,610	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	7,115	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	377	0
53.00	0	0	0	0	0	0	0	0	0	0	704	0
54.00	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	20,674	0	7,076	0	0	0	0	0	0	20,444	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	144,196	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	9,677	0
59.00 Psych	0	0	0	0	0	0	0	0	0	0	767	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
59.04	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	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	401,778	0	137,504	0	0	0	30,004	0	0	27,965	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
TOTAL	0	2,052,094	203,440	702,305	1,413,794	0	0	61,431	0	0	543,908	432,528

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

	19.00	19.02	19.03	NON- PHYSICIAN ANESTH	NURSING SCHOOL	INT & RES SALARY & FRINGES	INT & RES PROGRAM	PARAMED EDUCAT	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
<b>GENERAL SERVICE COST CENTER</b>											
1.00 Old Cap Related Costs—Building and Fi											
2.00 Old Cap Related Costs—Movable Equip											
3.00 New Cap Related Costs—Building and F											
4.00 New Cap Related Costs—Movable Equip											
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											
7.00 Administrative and General											
8.00 Maintenance and Repairs											
9.00 Operation of Plant											
10.00 Laundry and Linen Service											
11.00 Housekeeping											
11.00 Dietary											
12.00 Cafeteria											
13.00 Maintenance of Personnel											
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 Patient Activities											
19.02	0										
19.03	0										
20.00 Nonphysician Anesthetics	0										
21.00 Nursing School	0										
22.00 I&R Services—Salary and Fringes Appr	0										
23.00 I&R Services—Other Program Costs Api	0										
24.00 Paramedical Ed Program	0										
<b>INPATIENT ROUTINE COST CENTER:</b>											
25.00 Adults and Pediatrics	0								20,222,566		20,222,566
26.00 Intensive Care Unit	0								86,812		86,812
27.00	0								0		0
28.00	0								0		0
29.00	0								0		0
30.00	0								0		0
31.00	0								0		0
32.00	0								0		0
33.00	0								0		0
34.00	0								0		0
35.00	0								0		0
36.00	0								0		0
36.01	0								0		0
36.02	0								0		0

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

	19.00	19.02	19.03	NON- PHYSICIAN ANESTH	20.00	NURSING SCHOOL	21.00	INT & RES SALARY & FRINGES	22.00	INT & RES PROGRAM	23.00	PARAMED EDUCAT	24.00	SUBTOTAL	STEP-DOWN ADJUSTMENT	26.00	TOTAL COST	27.00
<b>TRIAL BALANCE EXPENSES</b>																		
<b>ANCILLARY COST CENTERS</b>																		
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0	0	1,929,465	0	1,929,465	0	
38.00	0	0	0	0	0	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	0	0	0	0	0	
40.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0	0	1,221,864	0	1,221,864	0	
41.01	0	0	0	0	0	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	0	0	0	0	0	
42.00	0	0	0	0	0	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	0	0	0	0	0	
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0	0	2,176,132	0	2,176,132	0	
44.01	0	0	0	0	0	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	0	0	0	0	0	
47.00	0	0	0	0	0	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	0	0	0	0	0	
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0	0	2,063,262	0	2,063,262	0	
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0	0	916,688	0	916,688	0	
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0	0	377	0	377	0	
53.00	0	0	0	0	0	0	0	0	0	0	0	0	0	75,011	0	75,011	0	
54.00	0	0	0	0	0	0	0	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	0	0	0	0	0	1,232,396	0	1,232,396	0	
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0	0	4,530,452	0	4,530,452	0	
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0	0	537,057	0	537,057	0	
59.00 Psych	0	0	0	0	0	0	0	0	0	0	0	0	0	37,376	0	37,376	0	
59.01	0	0	0	0	0	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	0	0	0	0	0	
59.03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
59.04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
60.00 Clinic	0	0	0	0	0	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	0	0	0	0	0	
61.00	0	0	0	0	0	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	0	0	0	0	0	
71.00	0	0	0	0	0	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	0	0	0	0	0	
83.00	0	0	0	0	0	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	0	0	0	0	0	
85.00	0	0	0	0	0	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	0	0	0	0	0	
<b>NONREIMBURSABLE COST CENTEF</b>																		
96.00	0	0	0	0	0	0	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	0	0	0	0	0	0
98.01 Adult Day Care	0	0	0	0	0	0	0	0	0	0	0	0	0	2,688,652	0	2,688,652	0	
99.00	0	0	0	0	0	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	0	0	0	0	0	
99.02	0	0	0	0	0	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	0	0	0	0	0	
99.04	0	0	0	0	0	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	0	0	0	0	0	
100.00	0	0	0	0	0	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	0	0	0	0	0	
100.02	0	0	0	0	0	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	0	0	0	0	0	
100.04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,718,108</b>	<b>0</b>	<b>37,718,108</b>	<b>0</b>	<b>37,718,108</b>





STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

	OLD BLDG & FIXTURES (SQ.FT) 1.00	OLD MOVBLE EQUIP (SQ.FT) 2.00	NEW BLDG & FIXTURES (SQ.FT) 3.00	NEW MOVBLE EQUIP (SQ.FT) 4.00	4.01	4.02	4.03	4.04	4.05	4.06	4.07	4.08
<b>ANCILLARY COST CENTERS</b>												
37.00	4,512	4,512	4,512	4,512								
38.00												
39.00												
40.00												
41.00	1,280	1,280	1,280	1,280								
41.01												
41.02												
42.00												
43.00												
44.00												
44.01	2,184	2,184	2,184	2,184								
46.00												
47.00												
48.00												
49.00												
50.00	1,008	1,008	1,008	1,008								
51.00												
52.00												
53.00												
54.00												
55.00	512	512	512	512								
56.00												
57.00												
59.00												
59.01												
59.02												
59.03												
59.04												
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	9,950	9,950	9,950	9,950								
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01												
100.02												
100.03												
100.04												
<b>TOTAL</b>												
	55,056	55,056	55,056	55,056	0	0	0	0	0	0	0	0
	0	0	3,671,449	0	0	0	0	0	0	0	0	0
	0.000000	0.000000	66.686720	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
<b>COST TO BE ALLOCATED</b>												
<b>UNIT COST MULTIPLIER - SCH 8</b>												



STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9.1

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

	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) 6.00	7.00
<b>ANCILLARY COST CENTERS</b>											
37.00											
38.00	670,547									1,405,014	
39.00										0	
40.00										0	
41.00	434,525									954,977	
41.01										0	
41.02										0	
42.00										0	
43.00										0	
44.00	613,430									1,699,756	
44.01										0	
46.00										0	
47.00										0	
48.00										0	
49.00	1,050,007									1,701,352	
50.00	464,628									718,422	
51.00										0	
52.00	17,286									62,442	
53.00										0	
54.00										0	
55.00	75,584									995,107	
56.00	453,379									3,685,853	
57.00										443,167	
59.00	26,072									30,763	
59.01										0	
59.02										0	
59.03										0	
59.04										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	604,912									1,757,444	
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	17,389,052	0	0	0	0	0	0	0	0	31,695,227	0
COST TO BE ALLOCATED	2,784,058	0	0	0	0	0	0	0	0	6,022,881	0
UNIT COST MULTIPLIER - SCH 8	0.160104	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.190025	0.000000



STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (W/S B-1)

SCHEDULE 9.2

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

	OPER PLANT (SQ.FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ.FT)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	OTHER GRN SERVICE
<b>ANCILLARY COST CENTERS</b>												
37.00	4,512		4,512									
38.00												
39.00												
40.00												
41.00	1,280		1,280									
41.01												
41.02												
42.00												
43.00												
44.00												
44.01												
46.00												
47.00												
48.00												
49.00												
50.00												
51.00												
52.00												
53.00												
54.00												
55.00												
56.00												
57.00												
59.00												
59.01												
59.02												
59.03												
59.04												
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	9,950		9,950				28,344					
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	29,688	50,820	89,064	0	0	58,032	0	0	128,478,819	29,688	29,688
COST TO BE ALLOCATED	2,052,094	203,440	702,305	1,413,794	0	0	61,431	0	0	543,908	432,528	0
UNIT COST MULTIPLIER - SCH 8	40.379650	6.852584	13.819457	15.873906	0.000000	0.000000	1.058579	0.000000	0.000000	0.004233	14.569102	0.000000

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

	19.02	19.03	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
<b>GENERAL SERVICE COST CENTERS</b>							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
25.00							
26.00							
27.00							
28.00							
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, 2008

NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
20.00	21.00	22.00	23.00	24.00

19.02      19.03

**ANCILLARY COST CENTERS**

37.00	Operating Room
38.00	
39.00	
40.00	
41.00	Radiology-Diagnostic
41.01	
41.02	
42.00	
43.00	Laboratory
44.00	
44.01	
46.00	
47.00	
48.00	
49.00	Respiratory Therapy
50.00	Physical Therapy
51.00	Occupational Therapy
52.00	Speech Pathology
53.00	
54.00	
55.00	Medical Supplies Charged to Patients
56.00	Drugs Charged to Patients
57.00	Renal Dialysis
59.00	Psych
59.01	
59.02	
59.03	
59.04	
60.00	Clinic
60.01	
61.00	
62.00	
71.00	
82.00	
83.00	
84.00	
85.00	
86.00	

**NONREIMBURSABLE COST CENTERS**

Adult Day Care

96.00					
97.00					
98.01					
99.00					
99.01					
99.02					
99.03					
99.04					
99.05					
100.00					
100.01					
100.02					
100.03					
100.04					
TOTAL	0	0	0	0	0
COST TO BE ALLOCATED	0	0	0	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000

## TRIAL BALANCE OF EXPENSES

Provider Name:  
PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:  
DECEMBER 31, 2008

		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	3,671,449	0	3,671,449
4.00	New Cap Related Costs—Movable Equipment		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	2,891,614	(107,556)	2,784,058
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	5,977,271	(490,666)	5,486,605
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	1,543,442	0	1,543,442
9.00	Laundry and Linen Service	170,954	0	170,954
10.00	Housekeeping	528,577	0	528,577
11.00	Dietary	710,496	0	710,496
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	51,622	0	51,622
15.00	Central Services and Supply		0	0
16.00	Pharmacy		0	0
17.00	Medical Records and Library	424,264	0	424,264
18.00	Social Service	314,275	0	314,275
19.00	Patient Activities		0	0
19.02			0	0
19.03			0	0
20.00	Nonphysician Anesthetics		0	0
21.00	Nursing School		0	0
22.00	I&R Services—Salary and Fringes Approved		0	0
23.00	I&R Services—Other Program Costs Approved		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics	10,580,957	0	10,580,957
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, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 996,771	\$ 0	\$ 996,771
38.00			0	0
39.00			0	0
40.00			0	0
41.00	Radiology-Diagnostic	800,050	0	800,050
41.01			0	0
41.02			0	0
42.00			0	0
43.00			0	0
44.00	Laboratory	1,455,902	0	1,455,902
44.01			0	0
46.00			0	0
47.00			0	0
48.00			0	0
49.00	Respiratory Therapy	1,533,242	0	1,533,242
50.00	Physical Therapy	576,814	0	576,814
51.00	Occupational Therapy		0	0
52.00	Speech Pathology	59,674	0	59,674
53.00			0	0
54.00			0	0
55.00	Medical Supplies Charged to Patients	948,863	0	948,863
56.00	Drugs Charged to Patients	3,613,265	0	3,613,265
57.00	Renal Dialysis	443,167	0	443,167
59.00	Psych	26,589	0	26,589
59.01			0	0
59.02			0	0
59.03			0	0
59.04			0	0
60.00	Clinic		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>	\$ 37,319,258	\$ (598,222)	\$ 36,721,036
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00			0	0
97.00			0	0
98.01	Adult Day Care	997,072	0	997,072
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>	\$ 997,072	\$ 0	\$ 997,072
101	<b>TOTAL</b>	\$ 38,316,330	\$ (598,222)	\$ 37,718,108

(To Schedule 8)





Provider Name:

PROMISE HOSPITAL OF SAN DIEGO

Fiscal Period Ended:

DECEMBER 31, 2008

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GENERAL SERVICE COST CENTER

- 1.00 Old Cap Related Costs—Building and Fixtur
- 2.00 Old Cap Related Costs—Movable Equipmer
- 3.00 New Cap Related Costs—Building and Fixtu
- 4.00 New Cap Related Costs—Movable Equipme
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08

Employee Benefits

- 5.00
- 6.01
- 6.02
- 6.03
- 6.04
- 6.05
- 6.06
- 6.07
- 6.08

- 6.00 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 Maintenance of Personnel
- 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 Patient Activities
- 19.02
- 19.03

- 20.00 Nonphysician Anesthetics
- 21.00 Nursing School
- 22.00 I&R Services—Salary and Fringes Approved
- 23.00 I&R Services—Other Program Costs Approx
- 24.00 Paramedical Ed Program

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



Provider Name		Fiscal Period		NPI		Adjustments			
PROMISE HOSPITAL OF SAN DIEGO		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1750554721		10			
Report References		Explanation of Audit Adjustments							
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	As Reported	Increase (Decrease)	As Adjusted
1	10A 10A	A A		Employee Benefits Administrative and General	5.00 6.00	7 7	\$2,891,614 5,977,271	(\$107,556) (490,666)	\$2,784,058 5,486,605
<p style="text-align: center;"><b>ADJUSTMENT TO REPORTED COSTS</b></p> <p>To reconcile the reported expenses to agree with the provider's trial balance. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304</p>									

Provider Name		Fiscal Period		NPI		Adjustments		
PROMISE HOSPITAL OF SAN DIEGO		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1750554721		10		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
2	4, Contract 4	D-1	I	V	1.00,4.00	1	29,688	29,991
Adults and Pediatrics 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								
<b>ADJUSTMENT TO REPORTED PATIENT DAYS</b>								

Provider Name		Fiscal Period				NPI	Adjustments	
PROMISE HOSPITAL OF SAN DIEGO		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				1750554721	10	
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT</b>								
3	4A	Not Reported				\$0.00	\$318.19	\$318.19
	4A	Not Reported				0	12	12
	4A	Not Reported				\$0.00	\$351.26	\$351.26
	4A	Not Reported				0	48	48
Medi-Cal Administrative Day Rate (January 2008)								
Medi-Cal Administrative Days								
Medi-Cal Administrative Day Rate (September 2008)								
Medi-Cal Administrative Days								
4	6	Not Reported				\$0	\$2,105	\$2,105
	6	Not Reported				0	10,599	10,599
	6	Not Reported				0	4,780	4,780
	6	Not Reported				0	33,500	33,500
	6	Not Reported				0	50,984	50,984
Medi-Cal Ancillary Charges—Radiology-Diagnostic								
Medi-Cal Ancillary Charges—Laboratory								
Medi-Cal Ancillary Charges—Physical Therapy								
Medi-Cal Ancillary Charges—Drugs Charged to Patients								
Medi-Cal Ancillary Charges—Total								
5	2	Not Reported				\$0	\$114,000	\$114,000
	2	Not Reported				0	50,984	50,984
Medi-Cal Routine Service Charges								
Medi-Cal Ancillary Service Charges								
6	1	Not Reported				\$0	\$47,700	\$47,700
Medi-Cal Interim Payments								

To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data:  
 Service Period: January 1, 2008 through December 31, 2008  
 Payment Period: January 1, 2008 through August 20, 2012  
 Reports Dated: August 28, 2012  
 42 CFR 413.20, 413.24, 413.53, 413.60, 413.64, and 433.139  
 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408  
 CCR, Title 22, Sections 51173, 51511, 51541, and 51542



Provider Name		Fiscal Period			NPI		Adjustments		
PROMISE HOSPITAL OF SAN DIEGO		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1750554721		10		
Report References									
Adj. No.	Audit Report	Cost Report			Line	Col.	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—CONTRACT									
7	Contract 4	D-1	I	V	9.00	1	14,990	(14,479)	511
8	Contract 6	D-4	V	V	37.00	2	\$398,953	(\$356,351)	\$42,602
	Contract 6	D-4	V	V	41.00	2	488,990	(370,345)	118,645
	Contract 6	D-4	V	V	44.00	2	1,333,399	(1,009,708)	323,691
	Contract 6	D-4	V	V	49.00	2	579,056	(135,622)	443,434
	Contract 6	D-4	V	V	50.00	2	129,468	(95,198)	34,270
	Contract 6	D-4	V	V	51.00	2	7,880	(5,940)	1,940
	Contract 6	D-4	V	V	52.00	2	16,375	(11,825)	4,550
	Contract 6	D-4	V	V	55.00	2	322,384	(131,689)	190,695
	Contract 6	D-4	V	V	56.00	2	6,389,371	(5,252,581)	1,136,790
	Contract 6	D-4	V	V	57.00	2	24,375	(15,000)	9,375
	Contract 6	D-4	V	V	59.00	2	25,200	(25,200)	0
	Contract 6	D-4	V	V	101.00	2	9,715,451	(7,409,459)	2,305,992
9	Contract 2	E-3	III	V	10.00	1	\$0	\$995,800	\$995,800
	Contract 2	E-3	III	V	11.00	1	9,715,451	(7,409,459)	2,305,992
10	Contract 3	E-3	III	V	33.00	1	\$0	\$1,665	\$1,665
	Contract 3	E-3	III	V	36.00	1	0	11,654	11,654

To adjust Medi-Cal Settlement Data to agree with the following Fiscal intermediary payment data:  
 Service Period: January 1, 2008 through December 31, 2008  
 Payment Period: January 1, 2008 through August 20, 2012  
 Reports Dated: August 28, 2012  
 42 CFR 413.20, 413.24, 413.53, and 433.139  
 CMS Pub. 15-1, Sections 2300 and 2304  
 CCR, Title 22, Section 51541