

**REPORT ON THE
COST REPORT REVIEW**

**POMERADO HOSPITAL
POWAY, CALIFORNIA
PROVIDER NUMBERS: HSC/ZZT30636F,
LTC55301F, AND LTC70151F
NPI: 1376513754 AND 1619947090**

**FISCAL PERIOD ENDED
JUNE 30, 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: Angelica R. Aguilar**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

April 21, 2010

Administrator
Pomerado Hospital
15615 Pomerado Road
Poway, CA 92064

POMERADO HOSPITAL
PROVIDER NUMBER HSC30636F
NATIONAL PROVIDER IDENTIFIER (NPI) 1376513754
FISCAL PERIOD ENDED JUNE 30, 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, 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 combined settlement for the fiscal period due the State in the amount of \$177,896, 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 Contract Cost (CONTRACT Schedules)
4. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
5. Computation of Subacute Per Diem (ADULT SUBACUTE Schedules)
6. 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.

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Rate Development Branch.

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
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 95899-7413

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 95814-5005
(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.

Administrator
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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

cc: Linda Aranas
Senior Reimbursement Analyst
Palomar Pomerado Health
2227 Enterprise Street
Escondido, CA 92029-2073

SUMMARY OF FINDINGS

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZT30636F	Reported	\$ 0	
	Net Change	\$ (8,890)	
	Audited Amount Due Provider (State)	\$ (8,890)	
2. Subprovider I (SCHEDULE 1-1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No. HSC30636F	Reported		\$ 4,757,900
	Net Change		\$ 568,960
	Audited Cost		\$ 5,326,860
	Audited Amount Due Provider (State)	\$ (23,645)	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No. LTC55301F	Reported		\$ 292.51
	Net Change		\$ 43.94
	Audited Cost Per Day		\$ 336.45
	Audited Amount Due Provider (State)	\$ (20,966)	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No. LTC70151F	Reported		\$ 0.00
	Net Change		\$ 738.95
	Audited Cost Per Day		\$ 738.95
	Audited Amount Due Provider (State)	\$ (124,395)	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (177,896)	
9. Total Medi-Cal Cost			\$ 5,326,860

SUMMARY OF FINDINGS

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
10.	Subacute (SUBACUTE SCH 1-1)		
	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11.	Rural Health Clinic (RHC SCH 1)		
	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12.	Rural Health Clinic (RHC 95-210 SCH 1)		
	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13.	Rural Health Clinic (RHC 95-210 SCH 1-1)		
	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14.	County Medical Services Program (CMSP SCH 1)		
	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15.	Transitional Care (TC SCH 1)		
	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16.	Total Other Settlement Due Provider - (Lines 10 through 15)	\$ 0	
17.	Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (177,896)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZT30636F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ _____ 0	\$ _____ 32,874
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	\$ _____ 32,874
6. Interim Payments (Adj 32)	\$ _____ 0	\$ _____ (41,764)
7. Balance Due Provider (State)	\$ _____ 0	\$ _____ (8,890)
8. Duplicate Payments (Adj)	\$ _____ 0	\$ _____ 0
9.	\$ _____ 0	\$ _____ 0
10.	\$ _____ 0	\$ _____ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ _____ 0	\$ _____ (8,890)
		(To Summary of Findings)

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

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZT30636F

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>0</u>	\$ <u>33,367</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 30)	\$ <u>0</u>	\$ <u>99,635</u>
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3. Inpatient Ancillary Service Charges (Adj 30)	\$ <u>0</u>	\$ <u>85,703</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>0</u>	\$ <u>185,338</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>151,971</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(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:
POMERADO HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT30636F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 16,821
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 0	\$ 16,546
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	\$ 33,367
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 0	\$ 33,367
		(To Schedule 2)
9. Coinsurance (Adj 31)	\$ 0	\$ (493)
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 0	\$ 32,874
		(To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
POMERADO HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT30636F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adjs 18,19)	25,484	22,430
2. Inpatient Days (include private, exclude swing-bed)	25,484	22,430
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adjs 18,19)	25,484	22,430
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)	\$ 22,271,263	\$ 19,296,263
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)	\$ 22,271,263	\$ 19,296,263

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj 26)	\$ 46,029,774	\$ 40,874,451
29. Private Room Charges (excluding swing-bed charges)(Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj 26)	\$ 46,029,774	\$ 40,874,451
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.483845	\$ 0.472086
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)	\$ 1,806.22	\$ 1,822.31
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)	\$ 22,271,263	\$ 19,296,263

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 873.93	\$ 860.29
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 16,546
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 16,546

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
POMERADO HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT30636F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,005,839	\$ 0
2. Total Inpatient Days (Adj 20)	2,246	0
3. Average Per Diem Cost	\$ 447.84	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 5,814,661	\$ 5,797,938
7. Total Inpatient Days (Adj)	3,472	3,472
8. Average Per Diem Cost	\$ 1,674.73	\$ 1,669.91
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
LABOR DELIVERY RECOVERY POST-PARTUM (LDRP)		
11. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 6,625,407
12. Total Inpatient Days (Adj 19)	0	2,957
13. Average Per Diem Cost	\$ 0.00	\$ 2,240.58
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 26.01, Col 27)	\$ 1,547,014	\$ 1,535,341
17. Total Inpatient Days (Adj)	655	655
18. Average Per Diem Cost	\$ 2,361.85	\$ 2,344.03
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
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
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 28)	\$ 0.00	\$ 318.19
27. Medi-Cal Inpatient Days (Adj 28)	0	52
28. Cost Applicable to Medi-Cal	\$ 0	\$ 16,546
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 16,546

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
POMERADO HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT30636F

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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZT30636F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adjs 26,27)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 7,567,700	\$ 37,888,938	0.199734	\$ 0	\$ 0
38.00		0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	(0)	0	0.000000	0	0
40.00		0	0	0.000000	0	0
41.00	Radiology-Diagnostic	3,917,186	12,131,618	0.322891	1,983	640
41.01	Ultrasound	767,648	3,083,459	0.248957	0	0
41.02		0	0	0.000000	0	0
42.00		0	0	0.000000	0	0
43.00	Radioisotope	534,590	2,317,347	0.230690	0	0
44.00	Laboratory	9,396,249	51,099,214	0.183882	34,318	6,310
44.01	Laboratory-Pathology	406,879	1,819,220	0.223656	0	0
46.00		0	0	0.000000	0	0
47.00	Blood Storing, Processing, and Transfusion	1,197,345	1,081,209	1.107413	0	0
48.01	Pulmonary Function	51,555	320,133	0.161043	0	0
49.00	Respiratory Therapy	1,474,465	9,503,673	0.155147	0	0
50.00	Physical Therapy	1,120,514	2,809,302	0.398858	1,204	480
51.00	Occupational Therapy	379,275	1,205,794	0.314543	371	117
52.00	Speech Pathology	644,815	1,881,753	0.342667	1,042	357
53.00	Electrocardiology	410,366	6,307,605	0.065059	0	0
53.01	Outpatient Rehabilitation Center	1,248,791	2,186,042	0.571256	0	0
54.00	Electroencephalography	95,333	98,783	0.965070	0	0
55.00	Medical Supplies Charged to Patients	12,572,653	39,200,271	0.320729	0	0
56.00	Drugs Charged to Patients	7,042,221	36,947,876	0.190599	46,785	8,917
57.00	Renal Dialysis	308,830	1,151,488	0.268200	0	0
59.00	CAT Scan	1,126,250	28,453,738	0.039582	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
60.00		0	0	0.000000	0	0
60.04	Outpatient Psychiatric Clinic	772,900	1,584,873	0.487673	0	0
60.05	Wound Care Clinic	1,439,292	3,718,999	0.387011	0	0
60.06	Diabetes Clinic	400,834	65,484	6.121102	0	0
61.00	Emergency	6,366,404	29,636,576	0.214816	0	0
62.00	Observation Beds (Non-Distinct Part)	0	0	0.000000	0	0
62.01	Observation Beds (Distinct Part)	122,373	1,115,090	0.109742	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
TOTAL		\$ 59,364,465	\$ 275,608,485		\$ 85,703	\$ 16,821

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
POMERADO HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No:
ZZT30636F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 29)	AUDITED
37.00	Operating Room	\$	\$	\$ 0
38.00				0
39.00	Delivery Room and Labor Room			0
40.00				0
41.00	Radiology-Diagnostic	0	1,983	1,983
41.01	Ultrasound			0
41.02				0
42.00				0
43.00	Radioisotope			0
44.00	Laboratory	0	34,318	34,318
44.01	Laboratory-Pathology			0
46.00				0
47.00	Blood Storing, Processing, and Transfusion			0
48.01	Pulmonary Function			0
49.00	Respiratory Therapy			0
50.00	Physical Therapy	0	1,204	1,204
51.00	Occupational Therapy	0	371	371
52.00	Speech Pathology	0	1,042	1,042
53.00	Electrocardiology			0
53.01	Outpatient Rehabilitation Center			0
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients			0
56.00	Drugs Charged to Patients	0	46,785	46,785
57.00	Renal Dialysis			0
59.00	CAT Scan			0
59.01				0
59.02				0
59.03				0
60.00				0
60.04	Outpatient Psychiatric Clinic			0
60.05	Wound Care Clinic			0
60.06	Diabetes Clinic			0
61.00	Emergency			0
62.00	Observation Beds (Non-Distinct Part)			0
62.01	Observation Beds (Distinct Part)			0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	\$ 85,703	\$ 85,703

(To Schedule 5)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC30636F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>4,757,900</u>	\$ <u>5,326,860</u>
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. Subtotal (Sum of Lines 1 through 4)	\$ <u>4,757,900</u>	\$ <u>5,326,860</u>
6.	\$ <u>0</u>	\$ <u>0</u>
7.	\$ <u>0</u>	\$ <u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u><u>4,757,900</u></u>	\$ <u><u>5,326,860</u></u>
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj 44)	\$ <u>0</u>	\$ <u>(23,645)</u>
10. Medi-Cal Credit Balances (Adj)	\$ <u>0</u>	\$ <u>0</u>
11.	\$ <u>0</u>	\$ <u>0</u>
12.	\$ <u>0</u>	\$ <u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>0</u></u>	\$ <u><u>(23,645)</u></u>
	(To Summary of Findings)	

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

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC30636F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>4,861,036</u>	\$ <u>5,443,487</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adjs 35,40)	\$ <u>5,643,529</u>	\$ <u>7,050,377</u>
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3. Inpatient Ancillary Service Charges (Adjs 35,40)	\$ <u>10,884,920</u>	\$ <u>11,057,076</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>16,528,449</u>	\$ <u>18,107,453</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>11,667,413</u>	\$ <u>12,663,966</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
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(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:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC30636F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ <u>2,490,656</u>	\$ <u>2,253,230</u>
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ <u>2,370,380</u>	\$ <u>3,190,257</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>4,861,036</u>	\$ <u>5,443,487</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	(See \$ <u>Contract Sch 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>4,861,036</u>	\$ <u>5,443,487</u>
	(To Contract Sch 2)	
9. Coinsurance (Adj 36)	\$ <u>(103,136)</u>	\$ <u>(101,036)</u>
10. Deductibles (Adj 36)	\$ <u>0</u>	\$ <u>(15,591)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>4,757,900</u>	\$ <u>5,326,860</u>
	(To Contract Sch 1)	

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

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC30636F

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adjs 18,19)	25,484	22,430
2. Inpatient Days (include private, exclude swing-bed)	25,484	22,430
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adjs 18,19)	25,484	22,430
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 33,37)	1,754	1,373

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, Part I, Line 25, Col 27)	\$ 22,271,263	\$ 19,296,263
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)	\$ 22,271,263	\$ 19,296,263

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj 26)	\$ 46,029,774	\$ 40,874,451
29. Private Room Charges (excluding swing-bed charges)(Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj 26)	\$ 46,029,774	\$ 40,874,451
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.483845	\$ 0.472086
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)	\$ 1,806.22	\$ 1,822.31
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)	\$ 22,271,263	\$ 19,296,263

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 873.93	\$ 860.29
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,532,873	\$ 1,181,178
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 837,507	\$ 2,009,079
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 2,370,380	\$ 3,190,257

(To Contract Sch 3)

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

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC30636F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,005,839	\$ 0
2. Total Inpatient Days (Adj 20)	2,246	0
3. Average Per Diem Cost	\$ 447.84	\$ 0.00
4. Medi-Cal Inpatient Days (Adjs 33,38)	33	0
5. Cost Applicable to Medi-Cal	\$ 14,779	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 5,814,661	\$ 5,797,938
7. Total Inpatient Days (Adj)	3,472	3,472
8. Average Per Diem Cost	\$ 1,674.73	\$ 1,669.91
9. Medi-Cal Inpatient Days (Adj 33)	346	389
10. Cost Applicable to Medi-Cal	\$ 579,457	\$ 649,595
LABOR DELIVERY RECOVERY POST-PARTUM (LDRP)		
11. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 6,625,407
12. Total Inpatient Days (Adj 19)	0	2,957
13. Average Per Diem Cost	\$ 0.00	\$ 2,240.58
14. Medi-Cal Inpatient Days (Adj 37)	0	499
15. Cost Applicable to Medi-Cal	\$ 0	\$ 1,118,049
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 26.01, Col 27)	\$ 1,547,014	\$ 1,535,341
17. Total Inpatient Days (Adj)	655	655
18. Average Per Diem Cost	\$ 2,361.85	\$ 2,344.03
19. Medi-Cal Inpatient Days (Adj)	103	103
20. Cost Applicable to Medi-Cal	\$ 243,271	\$ 241,435
SURGICAL INTENSIVE CARE UNIT		
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
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)	\$ 837,507	\$ 2,009,079

(To Contract Sch 4)

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

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC30636F

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 Contract Sch 4)

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC30636F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adjs 34,39)	AUDITED
37.00	Operating Room	\$ 473,782	\$ 65,867	\$ 539,649
38.00				0
39.00	Delivery Room and Labor Room	926,231	(926,231)	0
40.00				0
41.00	Radiology-Diagnostic	469,601	(80,276)	389,325
41.01	Ultrasound	75,617	4,328	79,945
41.02				0
42.00				0
43.00	Radioisotope	60,797	17,719	78,516
44.00	Laboratory	2,430,172	283,326	2,713,498
44.01	Laboratory-Pathology	38,436	2,792	41,228
46.00				0
47.00	Blood Storing, Processing, and Transfusion	55,550	16,874	72,424
48.01	Pulmonary Function	13,761	1,751	15,512
49.00	Respiratory Therapy	1,071,928	110,588	1,182,516
50.00	Physical Therapy	38,865	1,574	40,439
51.00	Occupational Therapy	12,140	(7)	12,133
52.00	Speech Pathology	85,631	2,757	88,388
53.00	Electrocardiology	241,238	28,838	270,076
53.01	Outpatient Rehabilitation Center			0
54.00	Electroencephalography	6,593	299	6,892
55.00	Medical Supplies Charged to Patients	1,267,837	124,909	1,392,746
56.00	Drugs Charged to Patients	2,573,574	275,598	2,849,172
57.00	Renal Dialysis	108,328	(8,501)	99,827
59.00	CAT Scan	582,076	206,106	788,182
59.01				0
59.02				0
59.03				0
60.00				0
60.04	Outpatient Psychiatric Clinic			0
60.05	Wound Care Clinic			0
60.06	Diabetes Clinic			0
61.00	Emergency	352,763	43,845	396,608
62.00	Observation Beds (Non-Distinct Part)			0
62.01	Observation Beds (Distinct Part)			0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 10,884,920	\$ 172,156	\$ 11,057,076

(To Contract Sch 5)

**COMPUTATION OF
DISTINCT PART NURSING FACILITY PER DIEM**

**Provider Name:
POMERADO HOSPITAL**

**Fiscal Period Ended:
JUNE 30, 2008**

**Provider No:
LTC55301F**

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 13,164,620	\$ 12,816,500	\$ (348,120)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 13,164,620	\$ 12,816,500	\$ (348,120)
4. Total Distinct Part Patient Days (Adjs 21,22)	45,006	38,093	(6,913)
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 292.51	\$ 336.45	\$ 43.94
DPNF OVERPAYMENT AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj 45)	\$ 0	\$ (20,966)	\$ (20,966)
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (20,966)	\$ (20,966)
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Available Distinct Part Beds (C/R, W/S S-3) (Adj 50)	129	109	(20)
10. Total Licensed Capacity (All levels) (Adj)	236	236	0
11. Total Medi-Cal DP Patient Days (Adj 41)	0	25,765	25,765
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 753,581	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 753,581	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 5,312,024	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,914,645	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 7,226,669	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55301F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 6,827,718	\$ 6,827,718	\$ 0
1.00	Old Cap Rel Costs-Bldg and Fixtures		0	0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg and Fixtures	435,120	418,496	(16,624)
4.00	New Cap Rel Costs-Movable Equipment	75,824	75,824	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	367,550	367,548	(2)
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	1,429,957	1,404,977	(24,980)
7.00	Maintenance and Repairs	578,446	552,451	(25,995)
8.00	Operation of Plant	757,813	709,832	(47,981)
9.00	Laundry and Linen Service	28,983	28,275	(708)
10.00	Housekeeping	520,604	490,752	(29,852)
11.00	Dietary	1,273,148	1,125,156	(147,992)
12.00	Cafeteria	296,652	248,033	(48,619)
13.00			0	0
14.00	Nursing Administration	490,175	485,746	(4,429)
15.00	Central Services and Supply	8,168	8,026	(142)
16.00	Pharmacy	0	0	0
17.00	Medical Records and Library	74,462	73,667	(795)
18.00	Social Service	0	0	0
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
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 13,164,620	\$ 12,816,500	\$ (348,120)

(To DPNF Sch 1)

* From Schedule 8, line 34.

**ADJUSTMENTS TO TOTAL
DISTINCT PART ANCILLARY CHARGES**

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55301F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj)	AUDITED
49.00	Respiratory Therapy	\$ 0	\$ 0	\$ 0
55.00	Med Supply Charged to Patients	0	0	0
56.00	Drugs Charged to Patients	0	0	0
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TOTAL DP ANCILLARY CHARGES		\$ 0	\$ 0	\$ 0

**ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY**

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55301F

COL.	COST CENTER	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Old Cap Rel Costs-Bldg and Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
3.00	New Cap Rel Costs-Bldg and Fixtures	418,496	N/A
4.00	New Cap Rel Costs-Movable Equipment	75,824	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	143	367,404
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	20,514	150,870
7.00	Maintenance and Repairs	38,094	178,126
8.00	Operation of Plant	106,168	80,367
9.00	Laundry and Linen Service	4,000	13,094
10.00	Housekeeping	15,117	224,584
11.00	Dietary	35,363	428,236
12.00	Cafeteria	21,838	131,496
13.00		0	0
14.00	Nursing Administration	15,236	295,340
15.00	Central Services and Supply	613	1,424
16.00	Pharmacy	0	0
17.00	Medical Records and Library	2,174	43,705
18.00	Social Service	0	0
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
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 753,581	\$ 1,914,645

(To DPNF SCH 1)

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC70151F

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 0	\$ 1,088,230	\$ 1,088,230
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 0	\$ 4,179,763	\$ 4,179,763
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 0	\$ 5,267,993	\$ 5,267,993
4. Total Adult Subacute Patient Days (Adj 23)	0	7,129	7,129
5. Average Adult Subacute Per Diem Cost (L3 / L4)	\$ 0.00	\$ 738.95	\$ 738.95

ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS

6. Medi-Cal Overpayments (Adjs 46,47)	\$ 0	\$ (124,395)	\$ (124,395)
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (124,395)	\$ (124,395)

(To Summary of Findings)

GENERAL INFORMATION

9. Contracted Number of Adult Subacute Beds (Adj 50)	0	20	20
10. Total Licensed Nursing Facility Beds (Adj)	129	129	0
11. Total Licensed Capacity (All levels of care)(Adj)	236	236	0
12. Total Medi-Cal Adult Subacute Patient Days (Adj 42)	0	5,714	5,714

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 100,939	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 100,939	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 0	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 447,706	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 447,706	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adjs 48,49)	AUDITED TOTAL DAYS (Adj 24)	AUDITED MEDI-CAL DAYS (Adj 43)
19. Ventilator (Equipment Cost Only)	\$ 198,978	3,481	2,496
20. Nonventilator	N/A	3,648	N/A
21. TOTAL	N/A	7,129	N/A

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC70151F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Adult Subacute	\$ 0	\$ 2,800,397	\$ 2,800,397
1.00	Old Cap Rel Costs-Bldg and Fixtures		0	0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg and Fixtures	0	50,888	50,888
4.00	New Cap Rel Costs-Movable Equipment	0	3,387	3,387
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	0	102,353	102,353
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	0	540,283	540,283
7.00	Maintenance and Repairs	0	67,177	67,177
8.00	Operation of Plant	0	86,314	86,314
9.00	Laundry and Linen Service	0	5,205	5,205
10.00	Housekeeping	0	59,675	59,675
11.00	Dietary	0	207,181	207,181
12.00	Cafeteria	0	66,593	66,593
13.00			0	0
14.00	Nursing Administration	0	151,450	151,450
15.00	Central Services and Supply	0	7,387	7,387
16.00	Pharmacy	0	0	0
17.00	Medical Records and Library	0	31,473	31,473
18.00	Social Service		0	0
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
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 0	\$ 4,179,763	\$ 4,179,763

(To Adult Subacute Sch 1)

* From Schedule 8, Line 35.00

**ALLOCATION OF INDIRECT EXPENSES
ADULT SUBACUTE**

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC70151F

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Old Cap Rel Costs-Bldg and Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
3.00	New Cap Rel Costs-Bldg and Fixtures	50,888	N/A
4.00	New Cap Rel Costs-Movable Equipment	3,387	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	40	102,313
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	7,889	58,017
7.00	Maintenance and Repairs	4,632	21,660
8.00	Operation of Plant	12,910	9,772
9.00	Laundry and Linen Service	736	2,410
10.00	Housekeeping	1,838	27,309
11.00	Dietary	6,512	78,854
12.00	Cafeteria	5,863	35,304
13.00		0	0
14.00	Nursing Administration	4,751	92,084
15.00	Central Services and Supply	564	1,311
16.00	Pharmacy	0	0
17.00	Medical Records and Library	929	18,672
18.00	Social Service	0	0
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
101.00	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 100,939	\$ 447,706

(To Adult Subacute Sch 1)

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES

ADMINISTRATIVE & GENERAL 6.00

ANCILLARY COST CENTERS

6.08

6.07

6.06

6.05

6.04

6.03

6.02

6.01

EMPLOYEE BENEFITS 5.00

4.08

ACCUMULATE COST

1,053,003

17,391

110,678,475

37.00	Operating Room	0	230,561	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,763,196	1,053,003	
38.00		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	83,403	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,919,116	350,645	
40.00		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology-Diagnostic	0	101,962	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,940,062	537,184	
41.01	Ultrasound	0	8,587	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	622,444	113,728	
41.02		0	0	0	0	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	0	0	0	0
43.00	Radioisotope	0	8,762	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	411,220	75,135	
44.00	Laboratory	0	177,715	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7,326,480	1,338,634	
44.01	Laboratory-Pathology	0	13,656	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	304,811	55,693	
46.00		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing, and Transfusion	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	879,546	160,703	
48.01	Pulmonary Function	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14,398	2,631	
49.00	Respiratory Therapy	0	61,156	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,156,188	211,249	
50.00	Physical Therapy	0	39,848	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	851,590	155,595	
51.00	Occupational Therapy	0	13,199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	282,473	51,611	
52.00	Speech Pathology	0	19,636	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	477,116	87,175	
53.00	Electrocardiology	0	11,371	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	263,614	48,165	
53.01	Outpatient Rehabilitation Center	0	27,156	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	729,459	133,281	
54.00	Electroencephalography	0	652	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37,768	6,901	
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,113,925	1,665,220	
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,811,417	696,390	
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	255,541	46,690	
59.00	CAT Scan	0	21,079	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	771,279	140,922	
59.01		0	0	0	0	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	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60.00	Outpatient Psychiatric Clinic	0	15,707	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	417,447	76,272	
60.05	Wound Care Clinic	0	33,899	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,049,031	191,670	
60.06	Diabetes Clinic	0	12,995	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	287,037	52,445	
61.00	Emergency	0	179,160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,483,138	819,122	
62.00	Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62.01	Observation Beds (Distinct Part)	0	4,020	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	95,184	17,391	
84.00		0	0	0	0	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	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS																						
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,550	831	
100.00	Foundation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16,683	3,048	
100.01	Women's Services	0	17,413	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,413	3,182	
100.03	Escort Service Clinic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	677	124	
100.04	Cardiac Heart Failure Clinic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,384	1,532	
100.05	Patient Transportation	0	5,733	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	142,032	25,951	
100.06	SART Child Abuse Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,962	2,551	
100.07	Meals on Wheels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100.08	Outpatient Meals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100.09	Nonreimbursable Meals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100.10		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100.11		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100.12		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100.13		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	3,216,182	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	110,678,475	17,098,207	

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPERATION OF PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFETERIA 12.00		NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
GENERAL SERVICE COST CENTER													
1.00	Old Cap Rel Costs-Bldg and Fixtures												
2.00	Old Cap Rel Costs-Movable Equipment												
3.00	New Cap Rel Costs-Bldg 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													
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		14,447										
10.00	Housekeeping	543,192	78,919		61,136								
11.00	Dietary	11,244	88,428		96,038								
12.00	Cafeteria	61,421	138,912										
13.00		0	0		0								
14.00	Nursing Administration	45,208	58,087		40,159		17,353						
15.00	Central Services and Supply	129,760	166,726		115,268		11,851						
16.00	Pharmacy	61,743	79,332		54,847		36,485		5,451				
17.00	Medical Records and Library	39,094	50,231		34,728		48,391		5,724				
18.00	Social Service	25,795	33,143		22,914		27,590		14,760				
19.00		0	0		0		0		0				
19.02		0	0		0		0		0				
19.03		0	0		0		0		0				
20.00		0	0		0		0		0				
21.00		0	0		0		0		0				
22.00		0	0		0		0		0				
23.00		0	0		0		0		0				
24.00		0	0		0		0		0				
INPATIENT ROUTINE COST CENTERS													
25.00	Adults and Pediatrics (Gen Routine)	518,058	665,641	13,827	460,200	858,189	304,580		637,708	22,824		267,423	1,076,505
26.00	Intensive Care Unit	64,335	82,663	3,783	57,150	70,665	78,472		146,647	9,688		89,078	166,635
26.01	Neonatal Intensive Care Unit	15,552	19,982	0	13,815	0	20,309		47,622	424		15,745	31,436
28.00	Labor Delivery Recovery Post-Partum (LDRP)	0	0	1,281	0	114,502	30,354		52,903	13,510		29,544	141,918
29.00		0	0	0	0	0	0		0	0		0	0
30.00		0	0	0	0	0	0		0	0		0	0
31.00		0	0	0	0	0	0		0	0		0	0
32.00		0	0	0	0	0	0		0	0		0	0
33.00	Nursery	0	0	0	0	0	13,111		20,245	0		11,302	107,794
34.00	Skilled Nursing Facility (DPNF)	552,451	709,832	28,275	490,752	1,125,156	248,033		485,746	8,026		73,667	0
35.00	Nursing Facility (Subacute)	67,177	86,314	5,205	59,675	207,181	66,593		151,450	7,387		31,473	0
36.00		0	0	0	0	0	0		0	0		0	0
36.01		0	0	0	0	0	0		0	0		0	0
36.02		0	0	0	0	0	0		0	0		0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPERATION OF PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFETERIA 12.00	13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS													
37.00	Operating Room	79,708	102,415	4,741	70,806	18,082	96,509	0	132,187	29,943	0	217,110	0
38.00		0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	212,507	273,046	5,377	188,774	0	36,540	0	56,292	11	0	31,441	0
40.00		0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology-Diagnostic	96,172	123,569	2,771	85,431	0	53,537	0	8,945	25	0	69,516	0
41.01	Ultrasound	3,289	4,226	0	2,922	0	3,339	0	0	0	0	17,669	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	Radioisotope	9,975	12,816	0	8,861	0	3,120	0	170	14	0	13,279	0
44.00	Laboratory	64,103	82,364	0	56,943	0	102,476	0	0	132,443	0	292,806	0
44.01	Laboratory-Pathology	7,901	10,152	0	7,019	0	8,567	0	0	2,312	0	10,424	0
46.00		0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing, and Transfusion	0	0	0	0	0	0	0	0	150,901	0	6,195	0
48.01	Pulmonary Function	10,296	13,230	0	9,147	0	0	0	0	19	0	1,834	0
49.00	Respiratory Therapy	6,900	8,866	0	6,129	0	30,463	0	0	211	0	54,458	0
50.00	Physical Therapy	24,222	31,122	0	21,517	0	19,898	0	0	472	0	16,098	0
51.00	Occupational Therapy	10,386	13,345	0	9,226	0	5,283	0	0	42	0	6,909	0
52.00	Speech Pathology	19,342	24,852	413	17,181	0	7,801	0	0	153	0	10,783	0
53.00	Electrocardiology	17,769	22,830	0	15,784	0	5,529	0	0	532	0	36,144	0
53.01	Outpatient Rehabilitation Center	110,973	142,587	4,256	98,579	0	15,683	0	37	1,410	0	12,526	0
54.00	Electroencephalography	15,641	20,097	0	13,894	0	465	0	0	0	0	566	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,568,883	2,322,697	224,624	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	211,717	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	6,598	0
59.01	CAT Scan	12,656	16,261	0	11,243	0	9,826	0	1,019	0	0	163,044	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
60.04	Outpatient Psychiatric Clinic	78,653	101,060	0	69,869	0	8,622	0	9,704	2,190	0	9,082	0
60.05	Wound Care Clinic	40,757	52,367	1,262	36,205	0	17,736	0	26,486	2,467	0	21,310	0
60.06	Diabetes Clinic	17,697	22,739	0	15,721	0	4,653	0	0	168	0	375	0
61.00	Emergency	178,758	229,682	10,677	158,794	78,799	81,811	0	140,715	15,088	0	169,822	0
62.00	Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
62.01	Observation Beds (Distinct Part)	0	0	0	0	0	1,369	0	3,198	0	0	5,232	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
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	6,006	7,717	0	5,335	0	0	0	0	0	0	0	0
100.00	Foundation	22,023	28,297	0	19,563	0	0	0	0	0	0	0	0
100.01	Women's Services	0	0	0	0	0	7,089	0	0	4,444	0	0	0
100.03	Escort Service Clinic	894	1,148	0	794	0	0	0	0	0	0	0	0
100.04	Cardiac Heart Failure Clinic	10,547	13,551	0	9,369	0	0	0	0	0	0	0	0
100.05	Patient Transportation	12,888	16,560	0	11,449	0	8,266	0	19,390	0	0	0	0
100.06	SART Child Abuse Program	17,161	22,049	0	15,244	0	0	0	0	0	0	0	0
100.07	Meals on Wheels	0	0	0	0	64,474	0	0	0	0	0	0	0
100.08	Outpatient Meals	0	0	0	0	21,886	0	0	0	0	0	0	0
100.09	Nonreimbursable Meals	0	0	0	0	475,732	0	0	0	0	0	0	0
100.10		0	0	0	0	0	0	0	0	0	0	0	0
100.11		0	0	0	0	0	0	0	0	0	0	0	0
100.12		0	0	0	0	0	0	0	0	0	0	0	0
100.13		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		3,399,190	3,669,605	81,868	2,472,480	3,034,667	1,431,702	0	1,955,226	1,985,049	2,322,697	2,127,794	1,524,288

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE
EXPENSES

ANCILLARY COST CENTERS

	19.00	19.02	19.03	20.00	21.00	22.00	23.00	24.00	25.00	26.00	27.00
37.00 Operating Room	0	0	0	0	0	0	0	0	7,567,700	0	7,567,700
38.00	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	3,073,748	(3,073,748)	0
40.00	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	3,917,186	0	3,917,186
41.01 Ultrasound	0	0	0	0	0	0	0	0	767,648	0	767,648
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	534,590	0	534,590
44.00 Laboratory	0	0	0	0	0	0	0	0	9,396,249	0	9,396,249
44.01 Laboratory-Pathology	0	0	0	0	0	0	0	0	406,879	0	406,879
46.00	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing, and Transfusion	0	0	0	0	0	0	0	0	1,197,345	0	1,197,345
48.01 Pulmonary Function	0	0	0	0	0	0	0	0	51,555	0	51,555
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,474,465	0	1,474,465
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,120,514	0	1,120,514
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	379,275	0	379,275
52.00 Speech Pathology	0	0	0	0	0	0	0	0	644,815	0	644,815
53.00 Electrocardiology	0	0	0	0	0	0	0	0	410,366	0	410,366
54.01 Outpatient Rehabilitation Center	0	0	0	0	0	0	0	0	1,248,791	0	1,248,791
54.00 Electroencephalography	0	0	0	0	0	0	0	0	95,333	0	95,333
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	12,572,653	0	12,572,653
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	7,042,221	0	7,042,221
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	308,830	0	308,830
59.00 CAT Scan	0	0	0	0	0	0	0	0	1,126,250	0	1,126,250
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00	0	0	0	0	0	0	0	0	0	0	0
60.04 Outpatient Psychiatric Clinic	0	0	0	0	0	0	0	0	772,900	0	772,900
60.05 Wound Care Clinic	0	0	0	0	0	0	0	0	1,439,292	0	1,439,292
60.06 Diabetes Clinic	0	0	0	0	0	0	0	0	400,834	0	400,834
61.00 Emergency	0	0	0	0	0	0	0	0	6,366,404	0	6,366,404
62.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
62.01 Observation Beds (Distinct Part)	0	0	0	0	0	0	0	0	122,373	0	122,373
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	24,440	0	24,440
100.00 Foundation	0	0	0	0	0	0	0	0	89,614	0	89,614
100.01 Women's Services	0	0	0	0	0	0	0	0	32,128	0	32,128
100.03 Escort Service Clinic	0	0	0	0	0	0	0	0	3,637	0	3,637
100.04 Cardiac Heart Failure Clinic	0	0	0	0	0	0	0	0	43,383	0	43,383
100.05 Patient Transportation	0	0	0	0	0	0	0	0	236,536	0	236,536
100.06 SART Child Abuse Program	0	0	0	0	0	0	0	0	70,967	0	70,967
100.07 Meals on Wheels	0	0	0	0	0	0	0	0	64,474	0	64,474
100.08 Outpatient Meals	0	0	0	0	0	0	0	0	21,886	0	21,886
100.09 Nonreimbursable Meals	0	0	0	0	0	0	0	0	475,732	0	475,732
100.10	0	0	0	0	0	0	0	0	0	0	0
100.11	0	0	0	0	0	0	0	0	0	0	0
100.12	0	0	0	0	0	0	0	0	0	0	0
100.13	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	110,678,475	0	110,678,475

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

OLD BLDG & FIXTURES (SQ FT)	OLD MOVBLE EQUIP (SQ FT)	NEW BLDG & FIXTURES (SQ FT)	NEW MOVBLE EQUIP (DOLLAR VAL)
1.00	2.00	3.00	4.00
		(Adj 6)	(Adj 7)

GENERAL SERVICE COST CENTERS

1.00 Old Cap Rel Costs-Bldg and Fixtures
 2.00 Old Cap Rel Costs-Movable Equipment
 3.00 New Cap Rel Costs-Bldg 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

Employee Benefits

1,327

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 Nursing Administration
 14.00 Central Services and Supply
 15.00 Pharmacy
 16.00 Medical Records and Library
 17.00 Social Service
 18.00
 19.00
 19.02
 19.03
 20.00
 21.00
 22.00
 23.00
 24.00

14,762
3,881
30,387
629
3,436
3,850
6,048
2,529
7,259
3,454
2,187
1,443
52,577
184,214
98,230
8,789
17,995
11,099
8,926
11,889
27,082
13,510

INPATIENT ROUTINE COST CENTERS

25.00 Adults and Pediatrics (Gen Routine)
 26.00 Intensive Care Unit
 26.01 Neonatal Intensive Care Unit
 28.00 Labor Delivery Recovery Post-Partum (LDRP)
 29.00
 30.00
 31.00
 32.00
 33.00
 34.00
 35.00
 36.00
 36.01
 36.02

28,981
3,599
870
10,417
54,015
18,255
119,199

Nursery
 Skilled Nursing Facility (DPNF)
 Nursing Facility (Subacute)

0
30,905
3,758
45,601
80,209
3,583

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	OLD BLDG & FIXTURES (SQ FT) 1.00	OLD MOVBLE EQUIP (SQ FT) 2.00	NEW BLDG & FIXTURES (SQ FT) 3.00 (Adj 6)	NEW MOVBLE EQUIP (DOLLAR VAL) 4.00 (Adj 7)					
ANCILLARY COST CENTERS									
37.00			4,459	480,907					
38.00									
39.00			11,888	126,843					
40.00									
41.00			5,380	406,814					
41.01			184	25,570					
41.02									
42.00									
43.00			558	1,299					
44.00			3,586	114,646					
44.01			442	4,153					
46.00									
47.00									
48.01			576	3,106					
49.00			386	19,733					
50.00			1,355	2,417					
51.00			581						
52.00			1,082	4,637					
53.00			994	16,076					
53.01			6,208	4,151					
54.00			875	6,605					
55.00									
56.00									
57.00									
59.00			708						
59.01									
59.02									
59.03									
60.00									
60.04			4,400	20,655					
60.05			2,280	27,472					
60.06			990	1,882					
61.00			10,000	104,069					
62.00									
62.01									
84.00									
85.00									
86.00									
NONREIMBURSABLE COST CENTERS									
96.00			336						
100.00			1,232						
100.01									
100.03			50	203					
100.04			590						
100.05			721						
100.06			960	240					
100.07									
100.08									
100.09									
100.10									
100.11									
100.12									
100.13									
TOTAL	0	0	208,799	2,139,903	0	0	0	0	0
COST TO BE ALLOCATED	0	0	2,827,423	2,022,922	0	0	0	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	13.541363	0.945334	0.000000	0.000000	0.000000	0.000000	0.000000

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

EMP BENE
(GROSS
SALARIES)
5.00
(Adj 8)

ADM & GEN
(ACCUM
COST)
6.00

MAINT &
REPAIRS
(SQ FT)
7.00
(Adj 6)

GENERAL SERVICE COST CENTERS

1.00 Old Cap Rel Costs-Bldg and Fixtures
2.00 Old Cap Rel Costs-Movable Equipment
3.00 New Cap Rel Costs-Bldg 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

Employee Benefits

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
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 Neonatal Intensive Care Unit
28.00 Labor Delivery Recovery Post-Partum (LDRP
29.00
30.00
31.00
32.00
33.00
34.00
35.00
36.00
36.01
36.02

	EMP BENE (GROSS SALARIES) 5.00 (Adj 8)	ADM & GEN (ACCUM COST) 6.00	MAINT & REPAIRS (SQ FT) 7.00 (Adj 6)
1.00 Old Cap Rel Costs-Bldg and Fixtures			
2.00 Old Cap Rel Costs-Movable Equipment			
3.00 New Cap Rel Costs-Bldg 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			
6.01			
6.02			
6.03			
6.04			
6.05			
6.06			
6.07			
6.08			
6.00 Administrative and General	1,717,272	2,874,064	30,387
7.00 Maintenance and Repairs	972,353	2,643,428	629
8.00 Operation of Plant	176,274	47,498	3,436
9.00 Laundry and Linen Service	29,667	1,971,859	3,850
10.00 Housekeeping	995,224	2,381,208	6,048
11.00 Dietary	980,298	920,460	
12.00 Cafeteria	604,611		
13.00			
14.00 Nursing Administration	1,038,480	1,517,208	2,529
15.00 Central Services and Supply	193,195	1,320,222	7,259
16.00 Pharmacy	1,408,114	1,762,761	3,454
17.00 Medical Records and Library	1,093,555	1,648,436	2,187
18.00 Social Service	863,240	1,183,550	1,443
19.00			
19.02			
19.03			
20.00			
21.00			
22.00			
23.00			
24.00			
25.00 Adults and Pediatrics (Gen Routine)	8,601,723	12,235,702	28,981
26.00 Intensive Care Unit	2,884,074	4,251,943	3,599
26.01 Neonatal Intensive Care Unit	857,281	1,158,741	870
28.00 Labor Delivery Recovery Post-Partum (LDRP	1,125,363	1,921,012	
29.00			
30.00			
31.00			
32.00			
33.00	430,525	628,380	0
34.00 Skilled Nursing Facility (DPNF)	5,312,024	7,689,586	30,905
35.00 Nursing Facility (Subacute)	1,479,266	2,957,025	3,758
36.00			
36.01			
36.02			

STATE OF CALIFORNIA

Provider Name:
POMERADO HOSPITAL

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

SCHEDULE 9.1

Fiscal Period Ended:
JUNE 30, 2008

	EMP BENE (GROSS SALARIES) 5.00 (Adj 8)	ADM & GEN (ACCU COST) 6.00	MAINT & REPAIRS (SQ FT) 7.00 (Adj 6)
ANCILLARY COST CENTERS			
37.00	Operating Room	3,332,206	4,459
38.00	Delivery Room and Labor Room	1,205,390	11,888
41.00	Radiology-Diagnostic	1,473,620	5,380
41.01	Ultrasound	124,108	184
42.00	Radioisotope	126,636	558
43.00	Laboratory	2,568,452	3,586
44.01	Laboratory-Pathology	197,367	442
46.00	Blood Storing, Processing, and Transfusion	879,546	576
48.01	Pulmonary Function	14,398	386
49.00	Respiratory Therapy	883,863	1,355
50.00	Physical Therapy	575,903	581
51.00	Occupational Therapy	190,758	1,082
52.00	Speech Pathology	283,793	994
53.00	Electrocardiology	164,346	6,208
53.01	Outpatient Rehabilitation Center	392,478	875
54.00	Electroencephalography	9,424	708
55.00	Medical Supplies Charged to Patients	9,113,925	
56.00	Drugs Charged to Patients	3,811,417	
57.00	Renal Dialysis	255,541	
59.00	CAT Scan	771,279	
59.01		0	
59.02		0	
59.03		0	
60.00	Outpatient Psychiatric Clinic	227,011	4,400
60.04	Wound Care Clinic	489,924	2,280
60.05	Diabetes Clinic	187,811	990
60.06	Emergency	2,589,334	10,000
61.00	Observation Beds (Non-Distinct Part)	58,094	
62.00	Observation Beds (Distinct Part)		
62.01		95,184	
84.00		0	
85.00		0	
86.00		0	
NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	4,550	336
100.00	Foundation	16,683	1,232
100.01	Women's Services	17,413	
100.03	Escort Service Clinic	677	50
100.04	Cardiac Heart Failure Clinic	8,384	590
100.05	Patient Transportation	142,032	721
100.06	SART Child Abuse Program	13,962	960
100.07	Meals on Wheels	0	
100.08	Outpatient Meals	0	
100.09	Nonreimbursable Meals	0	
100.10		0	
100.11		0	
100.12		0	
100.13		0	
TOTAL		93,580,268	190,156
COST TO BE ALLOCATED		17,098,207	3,399,190
UNIT COST MULTIPLIER - SCH 8		0.182712	17.875794

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.2

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj 6)	LAUNDRY & LINEN (LBS LINDRY) (Adj 9)	HOUSE-KEEPING (SQ FT) (Adj 6)	DIETARY (MEALS SERVED) (Adj's '0,11,12)	CAFETERIA (FTE'S) (Adj 13)	NURSING ADMIN (NURSE HRS) (Adj 14)	CENT SERV & SUPPLY (CST REQ) (Adj 15)	PHARMACY (COSTS REQUIS) (Adj 16)	MED REC (GROSS CHARGES) (Adj 16)	SOC SERV (PATIENT DAYS) (Adj 17)
GENERAL SERVICE COST CENTERS										
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	629									
11.00	3,436									
12.00	3,850		3,850							
13.00	6,048		6,048							
14.00	2,529		2,529							
15.00	7,259		7,259							
16.00	3,454		3,454							
17.00	2,187		2,187							
18.00	1,443		1,443							
19.00										
19.02										
19.03										
20.00										
21.00										
22.00										
23.00										
24.00										
25.00	28,981	185,743	28,981	107,830	11,128	206,610	132,590	46,669,399	22,430	
26.00	3,599	50,816	3,599	8,879	2,867	47,512	56,278	15,545,494	3,472	
26.01	870		870		742	15,429	2,461	2,747,725	655	
28.00		17,206		14,387	1,109	17,140	78,483	5,155,826	2,957	
29.00										
30.00										
31.00										
32.00										
33.00	0		0		479	6,559		1,972,437	2,246	
34.00	30,905	379,826	30,905	141,374	9,062	157,376	46,623	12,855,978		
35.00	3,758	69,922	3,758	26,032	2,433	49,068	42,910	5,492,452		
36.00										
36.01										
36.02										

INPATIENT ROUTINE COST CENTERS

Adults and Pediatrics (Gen Routine)
Intensive Care Unit
Neonatal Intensive Care Unit
Labor Delivery Recovery Post-Partum (LDRP)

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

	19.02	19.03	NONPHY ANESTH	NURSE SCHOOL	I&R-SAL & FRINGES	I&R-PRG COST	PARAMED EDUCAT
			20.00	21.00	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS
 Old Cap Rel Costs-Bldg and Fixtures
 Old Cap Rel Costs-Movable Equipment
 New Cap Rel Costs-Bldg and Fixtures
 New Cap Rel Costs-Movable Equipment

1.00
2.00
3.00
4.00
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

Administrative and General
 Maintenance and Repairs
 Operation of Plant
 Laundry and Linen Service
 Housekeeping
 Dietary
 Cafeteria

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

INPATIENT ROUTINE COST CENTERS

Adults and Pediatrics (Gen Routine)
 Intensive Care Unit
 Neonatal Intensive Care Unit
 Labor Delivery Recovery Post-Partum (LDRP)

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

TRIAL BALANCE OF EXPENSES

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg and Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg and Fixtures	2,827,423	0	2,827,423
4.00	New Cap Rel Costs-Movable Equipment	2,022,925	(3)	2,022,922
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	3,214,928	0	3,214,928
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	16,986,851	(257,065)	16,729,786
7.00	Maintenance and Repairs	2,580,088	0	2,580,088
8.00	Operation of Plant	2,126,890	0	2,126,890
9.00	Laundry and Linen Service	36,928	0	36,928
10.00	Housekeeping	1,848,161	0	1,848,161
11.00	Dietary	2,030,122	214,112	2,244,234
12.00	Cafeteria	1,000,348	(214,112)	786,236
13.00			0	0
14.00	Nursing Administration	1,402,670	0	1,402,670
15.00	Central Services and Supply	1,197,319	0	1,197,319
16.00	Pharmacy	1,592,958	0	1,592,958
17.00	Medical Records and Library	1,530,385	0	1,530,385
18.00	Social Service	1,104,281	0	1,104,281
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
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	12,968,708	(1,730,463)	11,238,245
26.00	Intensive Care Unit	3,952,592	0	3,952,592
26.01	Neonatal Intensive Care Unit	1,070,386	0	1,070,386
28.00	Labor Delivery Recovery Post-Partum (LDRP)	0	1,730,463	1,730,463
29.00			0	0
30.00			0	0
31.00			0	0
32.00			0	0
33.00	Nursery	555,483	0	555,483
34.00	Skilled Nursing Facility (DPNF)	6,827,718	0	6,827,718
35.00	Nursing Facility (Subacute)	2,800,397	0	2,800,397
36.00			0	0
36.01			0	0
36.02			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
POMERADO HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 5,017,637	\$ 0	\$ 5,017,637
38.00			0	0
39.00	Delivery Room and Labor Room	1,554,824	0	1,554,824
40.00			0	0
41.00	Radiology-Diagnostic	2,380,672	0	2,380,672
41.01	Ultrasound	587,193	0	587,193
41.02			0	0
42.00			0	0
43.00	Radioisotope	393,674	0	393,674
44.00	Laboratory	6,991,827	0	6,991,827
44.01	Laboratory-Pathology	281,244	0	281,244
46.00			0	0
47.00	Blood Storing, Processing, and Transfusion	878,120	0	878,120
48.01	Pulmonary Function	3,662	0	3,662
49.00	Respiratory Therapy	1,071,151	0	1,071,151
50.00	Physical Therapy	791,109	0	791,109
51.00	Occupational Therapy	261,407	0	261,407
52.00	Speech Pathology	438,445	0	438,445
53.00	Electrocardiology	223,585	0	223,585
53.01	Outpatient Rehabilitation Center	614,314	0	614,314
54.00	Electroencephalography	19,023	0	19,023
55.00	Medical Supplies Charged to Patients	9,113,925	0	9,113,925
56.00	Drugs Charged to Patients	3,811,417	0	3,811,417
57.00	Renal Dialysis	255,541	0	255,541
59.00	CAT Scan	740,613	0	740,613
59.01			0	0
59.02			0	0
59.03			0	0
60.00			0	0
60.04	Outpatient Psychiatric Clinic	322,632	0	322,632
60.05	Wound Care Clinic	958,288	0	958,288
60.06	Diabetes Clinic	258,857	0	258,857
61.00	Emergency	4,070,184	0	4,070,184
62.00	Observation Beds (Non-Distinct Part)		0	0
62.01	Observation Beds (Distinct Part)	91,164	0	91,164
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 110,808,069	\$ (257,068)	\$ 110,551,001
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0
100.00	Foundation		0	0
100.01	Women's Services		0	0
100.03	Escort Service Clinic		0	0
100.04	Cardiac Heart Failure Clinic	203	0	203
100.05	Patient Transportation	126,536	0	126,536
100.06	SART Child Abuse Program	735	0	735
100.07	Meals on Wheels	0	0	0
100.08	Outpatient Meals	0	0	0
100.09	Nonreimbursable Meals	0	0	0
100.10			0	0
100.11			0	0
100.12			0	0
100.13			0	0
100.99	SUBTOTAL	\$ 127,474	\$ 0	\$ 127,474
101	TOTAL	\$ 110,935,543	\$ (257,068)	\$ 110,678,475

(To Schedule 8)

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments		
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50		
Adj. No.	Audit Report	Report References				As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line			
Explanation of Audit Adjustments								
<u>MEMORANDUM ADJUSTMENTS</u>								
1								
<p>Nursery cost was reported in the cost report on line 33.00. The cost center line after step-down will be combined with Labor Delivery Recovery Post-Partum (LDRP), line 28.00 in order to allocate all necessary costs to LDRP. In addition, total and Medi-Cal Nursery days will be eliminated due to the fact that Nursery is reimbursed through LDRP. This is done in accordance with 42 CFR 413.20, 413.24, and 413.53(d), in addition to CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336.</p>								
2								
<p>Delivery Room and Labor Room cost was reported in the cost report on line 39.00. The cost center line after step-down will be combined with Labor Delivery Recovery Post-Partum (LDRP), line 28.00 in order to allocate all necessary cost to LDRP. This is done in accordance with 42 CFR 413.20, 413.24, and 413.53(d), in addition to CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336.</p>								

Provider Name		Fiscal Period			Provider Number, NPI		Adjustments		
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008			HSC30636F, 1376513754		50		
Adj. No.	Audit Report	Report References			Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title					Line
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>									
3	10A 10A	A A			12.00 11.00	7 7	\$1,000,348 2,030,122	(\$214,112) 214,112	\$786,236 2,244,234
					Cafeteria Dietary				
					To reverse a portion of the provider's reclassification of cafeteria expense from dietary due to improper calculation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
4	10A 10A	A A			25.00 28.00	7 7	\$12,968,708 0	(\$1,730,463) 1,730,463	\$11,238,245 1,730,463
					Adults and Pediatrics Labor Delivery Recovery Post-Partum (LDRP)				
					To reclassify costs from Adults and Pediatrics to establish the LDRP cost center. 42 CFR 413.20, 413.24, and 413.53(d) CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336				

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments		
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50		
Adj. No.	Audit Report	Report References				As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line			
Explanation of Audit Adjustments								
ADJUSTMENT TO REPORTED COSTS								
5	10A	A		4.00	7	\$2,022,925		\$2,022,922
	10A	A		6.00	7	16,986,851	(257,065)	16,729,786
New Capital Related Costs—Movable Equipment Administrative and General To adjust reported home office costs to agree with the filed Palomar Pomeroado Health Home Office Cost Report for fiscal period ended June 30, 2008. 42 CFR 413.17, 413.20, and 413.24 CMS Pub. 15-1, Sections 2150.3, 2300, and 2304								

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments			
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50			
Report References				Explanation of Audit Adjustments					
Adj. No.	Audit Report	Work Sheet	Part	Cost Report			As Reported	Increase (Decrease)	As Adjusted
				Title	Line	Col.			
ADJUSTMENTS TO REPORTED STATISTICS									
6	9	B-1	25.00	3,7,8,10	Adults and Pediatrics (Square Feet)	28,310	671	28,981	
	9	B-1	33.00	3,7,8,10	Nursery	1,361	(1,361)	0	
	9	B-1	39.00	3,7,8,10	Delivery Room and Labor Room	3,221	8,667	11,888	
	9	B-1	3.00	3	Total—Square Feet	200,822	7,977	208,799	
	9	B-1	7.00	7	Total—Square Feet	182,179	7,977	190,156	
	9	B-1	8.00	8	Total—Square Feet	151,792	7,977	159,769	
	9	B-1	10.00	10	Total—Square Feet	147,727	7,977	155,704	
To adjust square feet statistics related to LDRP based on the provider's supporting documentation. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336									
7	9	B-1	25.00	4	Adults and Pediatrics (Dollar Value)	129,616	(119,199)	10,417	
	9	B-1	28.00	4	Labor Delivery Recovery Post-Partum (LDRP)	0	119,199	119,199	
To reclassify the LDRP dollar value statistic from Adults and Pediatrics in order to properly allocate costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336									
8	9	B-1	25.00	5	Adults and Pediatrics (Gross Salaries)	9,727,086	(1,125,363)	8,601,723	
	9	B-1	28.00	5	Labor Delivery Recovery Post-Partum (LDRP)	0	1,125,363	1,125,363	
To reclassify the LDRP gross salaries statistic from Adults and Pediatrics in order to properly allocate costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336									
9	9	B-1	25.00	9	Adults and Pediatrics (Pounds of Laundry)	202,949	(17,206)	185,743	
	9	B-1	28.00	9	Labor Delivery Recovery Post-Partum (LDRP)	0	17,206	17,206	
To reclassify the LDRP pounds of laundry statistic from Adults and Pediatrics in order to properly allocate costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336									

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments		
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50		
Report References				Explanation of Audit Adjustments				
Adj. No.	Audit Report	Work Sheet	Part	Cost Report		As Reported	Increase (Decrease)	As Adjusted
				Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
10	9	B-1		25.00	11	Adults and Pediatrics (Meals Served)	97,886	122,217 *
	9	B-1		26.00	11	Intensive Care Unit	3,682	8,879
	9	B-1		34.00	11	Skilled Nursing Facility (DPNF)	113,393	141,374
	9	B-1		35.00	11	Nursing Facility (Subacute)	20,875	26,032
	9	B-1		37.00	11	Operating Room	0	2,272
	9	B-1		61.00	11	Emergency	5,712	9,901
	9	B-1		100.08	11	Outpatient Meals	0	2,750
	9	B-1		11.00	11	Total—Meals Served	249,649	321,526 *
To adjust meals served statistics to agree with the provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2102, 2300, 2304, and 2306								
11	9	B-1		25.00	11	Adults and Pediatrics (Meals Served)	122,217	107,830
	9	B-1		28.00	11	Labor Delivery Recovery Post-Partum (LDRP)	0	14,387
To reclassify the LDRP meals served statistic from Adults and Pediatrics in order to properly allocate costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336								
12	9	B-1		100.09	11	Nonreimbursable Meals (Meals Served)	0	59,775
	9	B-1		11.00	11	Total—Meals Served	321,526	381,301
To include the physician meals served statistic in order to establish a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105.2, 2300, 2304, and 2328								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments		
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50		
Report References				Explanation of Audit Adjustments				
Adj. No.	Audit Report	Work Sheet	Part	Cost Report		As Reported	Increase (Decrease)	As Adjusted
				Title	Line			
ADJUSTMENTS TO REPORTED STATISTICS								
13	9	B-1		25.00	12	Adults and Pediatrics (FTE's)	12,237	11,128
	9	B-1		28.00	12	Labor Delivery Recovery Post-Partum (LDRP)	0	1,109
To reclassify the LDRP FTEs statistic from Adults and Pediatrics in order to properly allocate costs.								
42 CFR 413.20, 413.24, and 413.50								
CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336								
14	9	B-1		25.00	14	Adults and Pediatrics (Direct Nursing Hours)	223,750	206,610
	9	B-1		28.00	14	Labor Delivery Recovery Post-Partum (LDRP)	0	17,140
To reclassify the LDRP direct nursing hours statistic from Adults and Pediatrics in order to properly allocate costs.								
42 CFR 413.20, 413.24, and 413.50								
CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336								
15	9	B-1		25.00	15	Adults and Pediatrics (Costed Requisitions)	211,073	132,590
	9	B-1		28.00	15	Labor Delivery Recovery Post-Partum (LDRP)	0	78,483
To reclassify the LDRP costed requisitions statistic from Adults and Pediatrics in order to properly allocate costs.								
42 CFR 413.20, 413.24, and 413.50								
CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336								
16	9	B-1		25.00	17	Adults and Pediatrics (Gross Charges)	51,825,225	46,669,399
	9	B-1		28.00	17	Labor Delivery Recovery Post-Partum (LDRP)	0	5,155,826
To reclassify the LDRP gross charges statistic from Adults and Pediatrics in order to properly allocate costs.								
42 CFR 413.20, 413.24, and 413.50								
CMS Pub. 15-1, Sections 2300, 2304, and 2306								

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments		
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
17	9	B-1		25.00	18	25,387	(2,957)	22,430
	9	B-1		28.00	18	0	2,957	2,957
<p align="center">ADJUSTMENTS TO REPORTED STATISTICS</p> <p>Adults and Pediatrics (Patient Days) Labor Delivery Recovery Post-Partum (LDRP) To reclassify the LDRP patient days statistic from Adults and Pediatrics in order to properly allocate costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336</p>								

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments				
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50				
Report References				Explanation of Audit Adjustments						
Adj. No.	Audit Report	Work Sheet	Part	Cost Report		As Reported	Increase (Decrease)	As Adjusted		
				Title	Line				Col.	
ADJUSTMENTS TO REPORTED PATIENT DAYS										
18	4, Contract 4	D-1	I	XIX	1.00, 4.00	1	Adults and Pediatrics	25,484	(97)	25,387 *
To adjust total patient days by eliminating observation days incorrectly reported in the Adults and Pediatrics cost center. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304										
19	4, Contract 4 4A, Contract 4A	D-1 D-1	I II	XIX XIX	1.00, 4.00 43.02	1 2	Adults and Pediatrics Labor Delivery Recovery Post-Partum (LDRP) To reclassify total LDRP days from Adults and Pediatrics in order to properly allocate costs. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, 2304, 2306, and 2336	25,387 0	(2,957) 2,957	22,430 2,957
20	4A, Contract 4A	D-1	II	XIX	42.00	2	Nursery To eliminate total nursery patient days related to the LDRP cost center. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, 2304, 2306, and 2336	2,246	(2,246)	0
21	DPNF 1	S-3	I		15.00	6	Skilled Nursing Facility (DPNF) 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	45,006	(7,151)	37,855 *
22	DPNF 1	S-3	I		15.00	6	Skilled Nursing Facility (DPNF) To adjust total patient days to include bed hold and/or leave days based on the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 51535 and 51535.1	37,855	238	38,093

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period				Provider Number, NPI		Adjustments	
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008				HSC30636F, 1376513754		50	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
ADJUSTMENTS TO REPORTED PATIENT DAYS									
23	Subacute 1	S-3	I	16.00	6	0	7,129	7,129	
Nursing Facility (Subacute) 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									
24	Subacute 1	N/A				0	3,481	3,481	
	Subacute 1	N/A				0	3,648	3,648	
	Subacute 1	N/A				0	7,129	7,129	
Adult Subacute—Ventilator Adult Subacute—Nonventilator Adult Subacute—Total To reflect total adult subacute patient days and to include total ventilator and nonventilator patient days in the Medi-Cal audit report lines 19, 20, and 21. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 04-04-70151									

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments		
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50		
Adj. No.	Audit Report	Report References				As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line			
ADJUSTMENT TO REPORTED TOTAL CHARGES—ADULT SUBACUTE								
25	Subacute 4	Not Reported				\$0	\$95,264	\$95,264
	Subacute 4	Not Reported				0	12,876	12,876
	Subacute 4	Not Reported				0	2,255	2,255
	Subacute 4	Not Reported				0	2,296,458	2,296,458
	Subacute 4	Not Reported				0	9,212	9,212
	Subacute 4	Not Reported				0	1,575	1,575
	Subacute 4	Not Reported				0	3,116	3,116
	Subacute 4	Not Reported				0	48,022	48,022
	Subacute 4	Not Reported				0	53,441	53,441
	Subacute 4	Not Reported				0	148,481	148,481
	Subacute 4	Not Reported				0	11,059	11,059
	Subacute 4	Not Reported				0	1,614,402	1,614,402
	Subacute 4	Not Reported				0	79,646	79,646
	Subacute 4	Not Reported				0	4,375,807	4,375,807
Total Subacute Ancillary Charges—Radiology-Diagnostic Total Subacute Ancillary Charges—Ultrasound Total Subacute Ancillary Charges—Radioisotope Total Subacute Ancillary Charges—Laboratory Total Subacute Ancillary Charges—Blood Storing, Processing, and Transfusion Total Subacute Ancillary Charges—Pulmonary Function Total Subacute Ancillary Charges—Respiratory Therapy Total Subacute Ancillary Charges—Physical Therapy Total Subacute Ancillary Charges—Occupational Therapy Total Subacute Ancillary Charges—Speech Pathology Total Subacute Ancillary Charges—Electrocardiology Total Subacute Ancillary Charges—Medical Supplies Charged to Patients Total Subacute Ancillary Charges—Drugs Charged to Patients Total Subacute Ancillary Charges—Total To include charges on items included in the adult subacute Medi-Cal reimbursement rate. CCR, Title 22, Section 51511.5								

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments				
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50				
Adj. No.	Audit Report	Report References				As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line				Col.	
ADJUSTMENTS TO REPORTED TOTAL CHARGES										
26	4, Contract 4 N/A	D-1 C	I I	XIX I	28.00,30.00 33.00	1 8	Adults and Pediatrics Nursery	\$46,029,774 1,972,437	(\$5,155,323) (1,972,437)	\$40,874,451 0
5,	Contract 5 N/A	C C	I I	I I	39.00 28.00	8 8	Delivery Room and Delivery Room Labor Delivery Recovery Post-Partum (LDRP)	5,486,948 0	(5,486,948) 12,614,708	0 12,614,708
To reclassify total charges related to LDRP in order to establish the LDRP cost center.										
42 CFR 413.20, 413.24, and 413.50										
CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336										
27	5, Contract 5 5, Contract 5	C C	I I	I I	62.00 62.01	8 8	Observation Beds (Non-Distinct Part) Observation Beds (Distinct Part)	\$202,091 912,999	(\$202,091) 202,091	\$0 1,115,090
To reclassify observation charges for the proper matching of revenue and expense.										
42 CFR 413.5, 413.20, 413.24, 413.50, and 413.53										
CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, and 2304										

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments		
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50		
Report References				Explanation of Audit Adjustments				
Adj. No.	Audit Report	Work Sheet	Part	Cost Report		As Reported	Increase (Decrease)	As Adjusted
				Title	Line			
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT								
28	4A	Not Reported				0		52
	4A	Not Reported				\$0.00	\$318.19	\$318.19
29	6	Not Reported				\$0	\$1,983	\$1,983
	6	Not Reported				0	34,318	34,318
	6	Not Reported				0	1,204	1,204
	6	Not Reported				0	371	371
	6	Not Reported				0	1,042	1,042
	6	Not Reported				0	46,785	46,785
	6	Not Reported				0	85,703	85,703
30	2	Not Reported				\$0	\$99,635	\$99,635
	2	Not Reported				0	85,703	85,703
31	3	Not Reported				\$0	\$493	\$493
32	1	Not Reported				\$0	\$41,764	\$41,764

To adjust Medi-Cal Settlement Data to agree with the following
 HP Enterprise Services Provider Claims Data:
 Provider Number ZT30636F and NPI 1376513754
 Reports Dated: September 25, 2009
 Payment Period: July 1, 2007 through August 31, 2009
 Service Period: July 1, 2007 through June 30, 2008
 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139
 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408
 CCR, Title 22, Section 51541

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments				
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50				
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted		
			Part	Title	Line				Col.	
ADJUSTMENTS TO REPORTED MEDICAL SETTLEMENT DATA—CONTRACT										
-Continued from previous page-										
35	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$5,643,529	\$471,597	\$6,115,126 *
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	10,884,920	1,107,407	11,992,327 *
36	Contract 3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$15,591	\$15,591
	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	103,136	(2,100)	101,036
<p>To adjust Medi-Cal Settlement Data to agree with the following HP Enterprise Services Provider Claims Data: Provider Number HSC30636F and NPI 1376513754 Reports Dated: September 25, 2009 Payment Period: July 1, 2007 through August 31, 2009 Service Period: July 1, 2007 through June 30, 2008 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541</p>										

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments			
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50			
Report References		Explanation of Audit Adjustments							
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	As Reported	Increase (Decrease)	As Adjusted
37	Contract 4 Contract 4A	D-1 D-1	I II	XIX XIX	9.00 43.02	1 4	* 0	1,872 (499)	1,373 499
Medi-Cal Days—Adults and Pediatrics Medi-Cal Days—Labor Delivery Recovery Post-Partum (LDRP) To reclassify Medi-Cal Obstetrics days for the establishment of the Labor Delivery Recovery Post-Partum (LDRP) cost center. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336									
38	Contract 4A	D-1	II	XIX	42.00	4	* 35	(35)	0
Medi-Cal Days—Nursery To eliminate Medi-Cal Nursery days due to the establishment of the Labor Delivery Recovery Post-Partum (LDRP) cost center. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336									
39	Contract 6 Contract 6	D-4 D-4	XIX XIX	XIX XIX	39.00 101.00	2 2	* *	\$935,251 (935,251)	\$0 11,057,076
Medi-Cal Ancillary Charges—Delivery Room and Labor Room Medi-Cal Ancillary Charges—Total To eliminate Delivery Room and Labor Room Medi-Cal ancillary charges due to the establishment of the Labor Delivery Recovery Post-Partum (LDRP) cost center. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336									
40	Contract 2 Contract 2	E-3 E-3	III III	XIX XIX	11.00 10.00	1 1	* *	\$11,992,327 6,115,126	\$11,057,076 7,050,377
Medi-Cal Ancillary Service Charges Medi-Cal Routine Service Charges To reclassify Delivery Room and Labor Room Medi-Cal ancillary charges due to the establishment of the Labor Delivery Recovery Post-Partum (LDRP) cost center. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2336									

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments		
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50		
Adj. No.	Audit Report	Report References				As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line			
Explanation of Audit Adjustments								
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA—DPNF								
41	DPNF 1	Not Reported				0	25,765	25,765
<p>Medi-Cal Days—Skilled Nursing Facility (DPNF) To adjust Medi-Cal patient days to agree with the following HP Enterprise Services Provider Claims Data: Provider Number LTC55301F and NPI 1619947090 Reports Dated: October 22, 2009 Payment Period: July 1, 2007 through August 31, 2009 Service Period: July 1, 2007 through June 30, 2008 42 CFR 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2200.1, 2300, and 2304</p>								

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments					
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50					
Report References		Explanation of Audit Adjustments									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted			
			Part	Title	Line				Col.		
42	Subacute 1	Not Reported	<p>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—ADULT SUBACUTE</p> <p>Medi-Cal Days—Nursing Facility (Subacute) To adjust Medi-Cal patient days to agree with the following HP Enterprise Services Provider Claims Data and RAD update: Provider Number LTC70151F and NPI 1619947090 Reports Dated: October 21, 2009 Payment Period: July 1, 2007 through August 31, 2009 Service Period: July 1, 2007 through June 30, 2008 RAD Update Through: September 11, 2009 42 CFR 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2200.1, 2300, and 2304</p>						0	5,714	5,714
43	Subacute 1	N/A	<p>Medi-Cal Days—Nursing Facility (Subacute) Ventilator To reflect ventilator Medi-Cal patient days based on the following HP Enterprise Services Provider Claims Data and RAD update: Provider Number LTC70151F and NPI 1619947090 Reports Dated: October 21, 2009 Payment Period: July 1, 2007 through August 31, 2009 Service Period: July 1, 2007 through June 30, 2008 RAD Update Through: September 11, 2009 42 CFR 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2200.1, 2300, and 2304 Medi-Cal Adult Subacute Contract No. 04-04-70151</p>						0	2,496	2,496

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments	
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50	
Adj. No.	Audit Report	Report References			As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title			
Explanation of Audit Adjustments							
<u>ADJUSTMENTS TO OTHER MATTERS</u>							
44	Contract 1	N/A			\$0	\$23,645	\$23,645
Medi-Cal Overpayments—Contract To recover Medi-Cal payments due to the lack of sufficient documentation authorizing services provided. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300, 2304, and 2304.1 W&I Code, Sections 14105.27 and 14124.2(b) CCR, Title 22, Sections 51458.1 and 51476 Medi-Cal Contract Article 5.2							
45	DPNF 1	N/A			\$0	\$20,966	\$20,966
Medi-Cal Overpayments—Skilled Nursing Facility (DPNF) Provider Number LTC55301F and NPI 1619947090 To recover payments from Medi-Cal for covered services related to enteral feeding that were reimbursed by Medicare and not deducted from Medi-Cal claims. W&I Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502, and 51511							
46	Subacute 1	N/A			\$0	\$68,846	\$68,846 *
Medi-Cal Overpayments—Nursing Facility (Subacute) Provider Number LTC70151F and NPI 1619947090 To recover payments from Medi-Cal for covered services related to enteral feeding that were reimbursed by Medicare and not deducted from Medi-Cal claims. W&I Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502, and 51511.5							
47	Subacute 1	N/A			\$68,846	\$55,549	\$124,395
Medi-Cal Overpayments—Nursing Facility (Subacute) Provider Number LTC70151F and NPI 1619947090 To recover payments from Medi-Cal for covered services related to other ancillary services that were reimbursed by Medicare and not deducted from Medi-Cal claims. W&I Code, Sections 14000 and 14005 CCR, Title 22, Sections 51005, 51458.1, 51502, and 51511.5							

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number, NPI		Adjustments			
POMERADO HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC30636F, 1376513754		50			
Report References				Explanation of Audit Adjustments					
Adj. No.	Audit Report	Work Sheet	Part	Cost Report			As Reported	Increase (Decrease)	As Adjusted
				Title	Line	Col.			
ADJUSTMENTS TO OTHER MATTERS									
48	Subacute 1	N/A					\$0	\$84,799	\$84,799 *
Ventilator Equipment Cost—Nursing Facility (Subacute) To reflect adult subacute ventilator equipment depreciation cost in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 04-04-70151									
49	Subacute 1	N/A					\$84,799	\$114,179	\$198,978
Ventilator Equipment Cost—Nursing Facility (Subacute) To reflect adult subacute ventilator equipment rental cost in the Medi-Cal audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 04-04-70151									
50	DPNF 1 Subacute 1	S-3 S-3	I I	15.00 16.00	1 1		129 0	(20) 20	109 20
Number of Beds—Skilled Nursing Facility (DPNF) Number of Beds—Nursing Facility (Subacute) To reclassify total available distinct part beds to the contracted number of adult subacute beds in accordance with the adult subacute contract. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 04-04-70151									

*Balance carried forward from prior/to subsequent adjustments