

**REPORT  
ON THE  
COST REPORT REVIEW**

**LOS ALAMITOS MEDICAL CENTER  
LOS ALAMITOS, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1568493922**

**FISCAL PERIOD ENDED  
MAY 31, 2011**

**Audits Section—Santa Ana  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Margaret A. Varho  
Audit Supervisor: Felipe Avila  
Auditor: Favio Arrieta**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: June 21, 2013

Administrator  
Los Alamitos Medical Center  
3751 Katella Avenue  
Los Alamitos, CA 90720

LOS ALAMITOS MEDICAL CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1568493922  
FISCAL PERIOD ENDED MAY 31, 2011

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$1,557, 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 Cost (CONTRACT Schedules)
3. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Administrator  
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Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

***(Original signed by Margaret Varho)***

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**LOS ALAMITOS MEDICAL CENTER**

**Fiscal Period Ended:**  
**MAY 31, 2011**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>2. Subprovider I (SCHEDULE 1-1)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b>		
<b>Provider NPI: 1568493922</b>		
Reported		\$ 4,380,182
Net Change		\$ 482,636
Audited Cost		\$ 4,862,817
Audited Amount Due Provider (State)	\$ (1,557)	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b>		
<b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b>		
<b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b>		
<b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (1,557)	
<b>9. Total Medi-Cal Cost</b>		\$ 4,862,817

**SUMMARY OF FINDINGS**

**Provider Name:**  
**LOS ALAMITOS MEDICAL CENTER**

**Fiscal Period Ended:**  
**MAY 31, 2011**

	SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>		
<b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>		
<b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>	\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>	\$ (1,557)	

## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
LOS ALAMITOS MEDICAL CENTER

Fiscal Period Ended:  
MAY 31, 2011

Provider NPI:  
1568493922

			REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)		\$ 4,380,182	\$ 4,862,817
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)		\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.		\$ \$	0	0
5.	Subtotal (Sum of Lines 1 through 4)		\$ 4,380,182	\$ 4,862,817
6.		\$ \$	0	0
7.		\$ \$	0	0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)		\$ 4,380,182	\$ 4,862,817
			(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj )		\$ 0	\$ 0
10.	Medi-Cal Credit Balances (Adj 6)		\$ 0	\$ (1,557)
11.		\$ \$	0	0
12.		\$ \$	0	0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ (1,557)
			(To Summary of Findings)	

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

**Provider Name:**  
**LOS ALAMITOS MEDICAL CENTER**

**Fiscal Period Ended:**  
**MAY 31, 2011**

**Provider NPI:**  
**1568493922**

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>4,416,800</u>	\$ <u>4,954,936</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 4)	\$ <u>3,876,693</u>	\$ <u>4,931,360</u>
3. Inpatient Ancillary Service Charges (Adj 4)	\$ <u>17,912,957</u>	\$ <u>21,686,321</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>21,789,650</u>	\$ <u>26,617,681</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>17,372,851</u>	\$ <u>21,662,745</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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



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

**Provider Name:**  
**LOS ALAMITOS MEDICAL CENTER**

**Fiscal Period Ended:**  
**MAY 31, 2011**

**Provider NPI:**  
**1568493922**

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

	<b>REPORTED</b>	<b>AUDITED</b>
1. Total Inpatient Days (include private & swing-bed) (Adj )	38,483	38,483
2. Inpatient Days (include private, exclude swing-bed)	38,483	38,483
3. Private Room Days (exclude swing-bed private room) (Adj )	84	84
4. Semi-Private Room Days (exclude swing-bed) (Adj )	38,399	38,399
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 2)	1,575	1,838

**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 30, Col 27)	\$ 33,066,481	\$ 33,081,031
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)	\$ 33,066,481	\$ 33,081,031

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 86,701,765	\$ 86,701,765
29. Private Room Charges (excluding swing-bed charges) (Adj )	\$ 228,685	\$ 228,685
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$ 86,473,080	\$ 86,473,080
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.381382	\$ 0.381550
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 2,722.44	\$ 2,722.44
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 2,251.96	\$ 2,251.96
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 470.48	\$ 470.48
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 179.43	\$ 179.51
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 15,072	\$ 15,079
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 33,051,409	\$ 33,065,952

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 858.86	\$ 859.24
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,352,705	\$ 1,579,283
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 634,264	\$ 557,104
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 1,986,969	\$ 2,136,387

(To Contract Sch 3)

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

**Provider Name:**  
**LOS ALAMITOS MEDICAL CENTER**

**Fiscal Period Ended:**  
**MAY 31, 2011**

**Provider NPI:**  
**1568493922**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 836,788	\$ 835,333
2. Total Inpatient Days (Adj )	3,379	3,379
3. Average Per Diem Cost	\$ 247.64	\$ 247.21
4. Medi-Cal Inpatient Days (Adj 2)	838	949
5. Cost Applicable to Medi-Cal	\$ 207,522	\$ 234,602
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 11,438,254	\$ 11,418,968
7. Total Inpatient Days (Adj )	5,736	5,736
8. Average Per Diem Cost	\$ 1,994.12	\$ 1,990.75
9. Medi-Cal Inpatient Days (Adj 2)	214	162
10. Cost Applicable to Medi-Cal	\$ 426,742	\$ 322,502
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>OTHER SPECIAL CARE (SPECIFY)</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, 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)	\$ 634,264	\$ 557,104

(To Contract Sch 4)

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

**Provider Name:**  
**LOS ALAMITOS MEDICAL CENTER**

**Fiscal Period Ended:**  
**MAY 31, 2011**

**Provider NPI:**  
**1568493922**

<b>SPECIAL CARE UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
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)

## SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
LOS ALAMITOS MEDICAL CENTER

Fiscal Period Ended:  
MAY 31, 2011

Provider NPI:  
1568493922

		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
50.00	Operating Room	\$ 10,107,605	\$ 125,522,087	0.080525	\$ 3,217,953	\$ 259,124
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	5,613,727	13,343,468	0.420710	2,608,502	1,097,422
54.00	Radiology-Diagnostic	10,124,693	83,438,955	0.121343	331,956	40,280
54.01	Ultrasound	1,175,831	15,770,508	0.074559	156,645	11,679
54.02	Endoscopy	1,014,637	5,417,215	0.187299	11,552	2,164
55.00	Radiology-Therapeutic	2,647,560	31,591,933	0.083805	82,033	6,875
57.00	Computed Tomography (CT) Scan	1,256,406	49,656,754	0.025302	778,127	19,688
58.00	Magnetic Resonance Imaging (MRI)	725,770	7,829,559	0.092696	119,696	11,095
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	9,030,502	112,056,055	0.080589	2,894,147	233,237
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.30	Blood Clotting Factors Admin Costs	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	1,659,407	2,132,527	0.778141	61,533	47,881
64.00	Intravenous Therapy	3,023,966	48,069,379	0.062908	454,459	28,589
65.00	Respiratory Therapy	3,750,588	69,936,803	0.053628	1,162,381	62,336
66.00	Physical Therapy	1,096,361	2,506,639	0.437383	35,072	15,340
66.01	Physical Rehab	0	0	0.000000	0	0
67.00	Occupational Therapy	171,887	686,182	0.250498	14,780	3,702
68.00	Speech Pathology	291,911	2,044,322	0.142791	67,093	9,580
69.00	Electrocardiology	966,141	24,600,366	0.039273	449,940	17,671
69.02	Cardiovascular Lab	1,970,145	17,599,935	0.111940	117,911	13,199
70.00	Electroencephalography	174,485	535,448	0.325868	19,286	6,285
71.00	Medical Supplies Charged to Patients	8,464,066	71,396,335	0.118550	4,259,367	504,950
72.00	Implantable Devices Charged to Patients	8,714,849	24,097,923	0.361643	124,188	44,912
73.00	Drugs Charged to Patients	8,737,169	119,811,115	0.072925	3,917,976	285,717
74.00	Renal Dialysis	756,692	5,705,021	0.132636	303,951	40,315
76.05	Neonatal Ancillary Services	160,982	385,435	0.417664	0	0
76.26	Wound Care	0	0	0.000000	0	0
76.97	Cardiac Rehab	354,434	370,335	0.957063	0	0
76.98	Hyperbaric Oxygen Therapy	0	0	0.000000	0	0
76.99	Lithotripsy	0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	7,422,798	65,386,191	0.113522	497,773	56,508
92.00	Observation Beds	0	4,105,335	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 89,412,613	\$ 903,995,825		\$ 21,686,321	\$ 2,818,549

(To Contract Sch 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
LOS ALAMITOS MEDICAL CENTER

Fiscal Period Ended:  
MAY 31, 2011

Provider NPI:  
1568493922

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 3)	AUDITED
50.00	Operating Room	\$ 1,450,539	\$ 1,767,414	\$ 3,217,953
51.00	Recovery Room	0	0	0
52.00	Labor Room and Delivery Room	2,689,045	(80,543)	2,608,502
54.00	Radiology-Diagnostic	262,049	69,907	331,956
54.01	Ultrasound	184,980	(28,335)	156,645
54.02	Endoscopy	39,010	(27,458)	11,552
55.00	Radiology-Therapeutic	69,858	12,175	82,033
57.00	Computed Tomography (CT) Scan	648,050	130,077	778,127
58.00	Magnetic Resonance Imaging (MRI)	113,395	6,301	119,696
59.00	Cardiac Catheterization	0	0	0
60.00	Laboratory	2,312,283	581,864	2,894,147
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0
62.30	Blood Clotting Factors Admin Costs	0	0	0
63.00	Blood Storing, Processing, & Trans.	48,877	12,656	61,533
64.00	Intravenous Therapy	1,309,792	(855,333)	454,459
65.00	Respiratory Therapy	2,076,075	(913,694)	1,162,381
66.00	Physical Therapy	29,671	5,401	35,072
66.01	Physical Rehab	0	0	0
67.00	Occupational Therapy	13,339	1,441	14,780
68.00	Speech Pathology	50,945	16,148	67,093
69.00	Electrocardiology	317,103	132,837	449,940
69.02	Cardiovascular Lab	162,450	(44,539)	117,911
70.00	Electroencephalography	14,231	5,055	19,286
71.00	Medical Supplies Charged to Patients	2,187,825	2,071,542	4,259,367
72.00	Implantable Devices Charged to Patients	21,965	102,223	124,188
73.00	Drugs Charged to Patients	3,173,933	744,043	3,917,976
74.00	Renal Dialysis	253,483	50,468	303,951
76.05	Neonatal Ancillary Services	60,393	(60,393)	0
76.26	Wound Care	0	0	0
76.97	Cardiac Rehab	0	0	0
76.98	Hyperbaric Oxygen Therapy	0	0	0
76.99	Lithotripsy	0	0	0
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
87.00		0	0	0
87.01		0	0	0
88.00	Rural Health Clinic (RHC)	0	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0
90.00	Clinic	0	0	0
91.00	Emergency	391,500	106,273	497,773
92.00	Observation Beds	32,166	(32,166)	0
93.00	Other Outpatient Services (Specify)	0	0	0
93.01		0	0	0
93.02		0	0	0
93.03		0	0	0
93.04		0	0	0
93.05		0	0	0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 17,912,957	\$ 3,773,364	\$ 21,686,321

(To Contract Sch 5)



Provider Name							Fiscal Period			Provider NPI		Adjustments
LOS ALAMITOS MEDICAL CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011			1568493922		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>												
1	10A	A			1.00	Capital Related Costs - Buildings and Fixtures	\$2,690,311	\$481,684	\$3,171,995			
	10A	A			5.00	Administrative and General	24,221,460	(444,280)	23,777,180			
To adjust home office costs to agree with the filed Home Office Cost Reports, Tenet Healthcare Corporation fiscal years ended December 31, 2010 and December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304												

Provider Name							Fiscal Period			Provider NPI		Adjustments
LOS ALAMITOS MEDICAL CENTER							JUNE 1, 2010 THROUGH MAY 31, 2011			1568493922		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>												
2	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,575	263	1,838		
	Contract 4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	838	111	949		
	Contract 4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	214	(52)	162		
3	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,450,539	\$1,767,414	\$3,217,953		
	Contract 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	2,689,045	(80,543)	2,608,502		
	Contract 6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	262,049	69,907	331,956		
	Contract 6	D-4		XIX	54.01	2	Medi-Cal Ancillary Charges - Ultrasound	184,980	(28,335)	156,645		
	Contract 6	D-4		XIX	54.02	2	Medi-Cal Ancillary Charges - Endoscopy	39,010	(27,458)	11,552		
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Radiology - Therapeutic	69,858	12,175	82,033		
	Contract 6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	648,050	130,077	778,127		
	Contract 6	D-4		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging	113,395	6,301	119,696		
	Contract 6	D-4		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	2,312,283	581,864	2,894,147		
	Contract 6	D-4		XIX	63.00	2	Medi-Cal Ancillary Charges - Blood Storing and Processing	48,877	12,656	61,533		
	Contract 6	D-4		XIX	64.00	2	Medi-Cal Ancillary Charges - Intravenous Therapy	1,309,792	(855,333)	454,459		
	Contract 6	D-4		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	2,076,075	(913,694)	1,162,381		
	Contract 6	D-4		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	29,671	5,401	35,072		
	Contract 6	D-4		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	13,339	1,441	14,780		
	Contract 6	D-4		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	50,945	16,148	67,093		
	Contract 6	D-4		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	317,103	132,837	449,940		
	Contract 6	D-4		XIX	69.02	2	Medi-Cal Ancillary Charges - Cardiovascular Lab	162,450	(44,539)	117,911		
	Contract 6	D-4		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	14,231	5,055	19,286		
	Contract 6	D-4		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	2,187,825	2,071,542	4,259,367		
	Contract 6	D-4		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	21,965	102,223	124,188		
	Contract 6	D-4		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	3,173,933	744,043	3,917,976		
	Contract 6	D-4		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	253,483	50,468	303,951		
	Contract 6	D-4		XIX	76.05	2	Medi-Cal Ancillary Charges - Neonatal Ancillary Services	60,393	(60,393)	0		
	Contract 6	D-4		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	391,500	106,273	497,773		
	Contract 6	D-4		XIX	92.00	2	Medi-Cal Ancillary Charges - Observation Beds	32,166	(32,166)	0		
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	17,912,957	3,773,364	21,686,321		

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Provider Name			Fiscal Period				Provider NPI		Adjustments	
LOS ALAMITOS MEDICAL CENTER			JUNE 1, 2010 THROUGH MAY 31, 2011				1568493922		6	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</b>										
-Continued from previous page-										
4	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$3,876,693	\$1,054,667	\$4,931,360
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	17,912,957	3,773,364	21,686,321
5	Contract 3	E-3	III	XIX	33.00	1	Medi-Cal Patient and Third Party Liability	\$3,783	\$3,544	\$7,327
	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	32,835	51,957	84,792
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary Payment Data:                      Service Period: June 1, 2010 through May 31, 2011                      Payment Period: June 1, 2010 through October 16, 2012                      Report Date: October 17, 2012                      42 CFR 413.20, 413.24, 413.53, and 433.139                      CMS Pub. 15-1, Sections 2304, 2404, and 2408                      CCR, Title 22, Section 51541</p>										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
LOS ALAMITOS MEDICAL CENTER			JUNE 1, 2010 THROUGH MAY 31, 2011				1568493922		6	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
6	Contract 1	Not Reported					Medi-Cal Credit Balance To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$1,557	\$1,557