

**REPORT
ON THE
COST REPORT REVIEW**

**SILVER LAKE MEDICAL CENTER
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1427293216**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Henry Kwan
Auditor: Jimmy Lee**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

November 5, 2013

George Koutsakos
Chief Financial Officer
Silver Lake Medical Center
1711 West Temple Street
Los Angeles, California 90026

SILVER LAKE MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1427293216
FISCAL PERIOD ENDED DECEMBER 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 \$19,107, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

The audited settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s)

of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

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—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1427293216	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 1427293216	Reported		\$ 25,483,627
	Net Change		\$ (19,962,376)
	Audited Cost		\$ 5,521,251
	Audited Amount Due Provider (State)	\$ (19,107)	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	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 NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (19,107)	
9. Total Medi-Cal Cost			\$ 5,521,251

SUMMARY OF FINDINGS

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	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 NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	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 (State) - (Lines 10 through 15)	\$ 0	
17. Total Combined Audited Settlement Due	Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (19,107)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1427293216

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 0	\$ 27,626
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	\$ 0
4.	\$	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ 0	\$ 27,626
6. Interim Payments (Adj 12)		\$ 0	\$ (27,626)
7. Balance Due Provider (State)		\$ 0	\$ 0
8. Duplicate Payments (Adj)		\$ 0	\$ 0
9.	\$	\$ 0	\$ 0
10.	\$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ 0

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SILVER LAKE MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1427293216

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 0 \$ 29,075

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 10) \$ 0 \$ 153,7503. Inpatient Ancillary Service Charges (Adj) \$ 0 \$ 04. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 153,7505. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 124,6756. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1427293216

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 0	\$ 29,075
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	\$ 29,075
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ 0	\$ 0
8. SUBTOTAL	\$ 0	\$ 29,075
	(To Schedule 2)	
9. Medi-Cal Deductible (Adj)	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj 11)	\$ 0	\$ (1,449)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 0	\$ 27,626
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SILVER LAKE MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1427293216

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	48,547	48,547
2. Inpatient Days (include private, exclude swing-bed)	48,547	48,547
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	48,547	48,547
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 30, Col 27)	\$ 29,710,071	\$ 26,280,443
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)	\$ 29,710,071	\$ 26,280,443

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 81,465,754	\$ 81,465,754
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 81,465,754	\$ 81,465,754
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.364694	\$ 0.322595
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)	\$ 1,678.08	\$ 1,678.08
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)	\$ 29,710,071	\$ 26,280,443

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 611.99	\$ 541.34
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 28,137
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 938
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 29,075

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1427293216

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, 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
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 3,964,681	\$ 3,590,720
7. Total Inpatient Days (Adj)	2,434	2,434
8. Average Per Diem Cost	\$ 1,628.87	\$ 1,475.23
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
CORONARY CARE UNIT		
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
BURN INTENSIVE CARE UNIT		
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
SURGICAL INTENSIVE CARE UNIT		
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
OTHER SPECIAL CARE (SPECIFY)		
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
ADMINISTRATIVE DAYS (JANUARY 2011 & MARCH 2011-MAY 2011)		
31. Per Diem Rate (Adj 7)	\$ 0.00	\$ 409.48
32. Medi-Cal Inpatient Days (Adj 7)	0	55
33. Cost Applicable to Medi-Cal	\$ 0	\$ 22,521
ADMINISTRATIVE DAYS (JUNE 2011)		
34. Per Diem Rate (Adj 8)	\$ 0.00	\$ 401.16
35. Medi-Cal Inpatient Days (Adj 8)	0	14
36. Cost Applicable to Medi-Cal	\$ 0	\$ 5,616
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30,33,36)	\$ 0	\$ 28,137

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SILVER LAKE MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2011Provider NPI:
1427293216

	REPORTED	AUDITED
ADMINISTRATIVE DAYS (AUGUST 2011)		
1. n/a	\$ 0	\$ 0
2. n/a	\$ 0	\$ 0
3. Per Diem Rate (Adj 9)	\$ 0.00	\$ 312.71
4. Medi-Cal Inpatient Days (Adj 9)	0	3
5. Cost Applicable to Medi-Cal	\$ 0	\$ 938
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	\$ 938

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1427293216

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 2,044,615	\$ 9,149,585	0.223465	\$ 0	\$ 0
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	0	0	0.000000	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	1,537,951	5,097,795	0.301690	0	0
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	2,897,941	22,111,822	0.131058	0	0
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	1,457,819	12,182,434	0.119666	0	0
66.00	Physical Therapy	424,920	466,078	0.911694	0	0
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Psychiatric/Psychological	4,054,146	42,469,195	0.095461	0	0
69.00	Electrocardiology	188,812	1,827,744	0.103303	0	0
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	2,742,483	15,096,631	0.181662	0	0
72.00	Implantable Devices Charged to Patients	1,189,992	2,592,908	0.458941	0	0
73.00	Drugs Charged to Patients	3,921,416	22,381,305	0.175209	0	0
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
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	3,508,835	2,849,185	1.231522	0	0
91.00	Emergency	0	0	0.000000	0	0
92.00	Observation Beds	0	0	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	\$ 23,968,930	\$ 136,224,682		\$ 0	\$ 0

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1427293216

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj)	AUDITED
50.00	Operating Room	\$ 0	\$	\$ 0
51.00	Recovery Room	0		0
52.00	Labor Room and Delivery Room	0		0
53.00	Anesthesiology	0		0
54.00	Radiology-Diagnostic	0		0
55.00	Radiology-Therapeutic	0		0
56.00	Radioisotope	0		0
57.00	Computed Tomography (CT) Scan	0		0
58.00	Magnetic Resonance Imaging (MRI)	0		0
59.00	Cardiac Catheterization	0		0
60.00	Laboratory	0		0
61.00	PBP Clinical Laboratory Services-Program Only	0		0
62.00	Whole Blood & Packed Red Blood Cells	0		0
63.00	Blood Storing, Processing, & Trans.	0		0
64.00	Intravenous Therapy	0		0
65.00	Respiratory Therapy	0		0
66.00	Physical Therapy	0		0
67.00	Occupational Therapy	0		0
68.00	Psychiatric/Psychological	0		0
69.00	Electrocardiology	0		0
70.00	Electroencephalography	0		0
71.00	Medical Supplies Charged to Patients	0		0
72.00	Implantable Devices Charged to Patients	0		0
73.00	Drugs Charged to Patients	0		0
74.00	Renal Dialysis	0		0
75.00	ASC (Non-Distinct Part)	0		0
76.00	Other Ancillary (specify)	0		0
77.00		0		0
78.00		0		0
79.00		0		0
80.00		0		0
81.00		0		0
82.00		0		0
83.00		0		0
84.00		0		0
85.00		0		0
86.00		0		0
87.00		0		0
87.01		0		0
88.00	Rural Health Clinic (RHC)	0		0
89.00	Federally Qualified Health Center (FQHC)	0		0
90.00	Clinic	0		0
91.00	Emergency	0		0
92.00	Observation Beds	0		0
93.00	Other Outpatient Services (Specify)	0		0
93.01		0		0
93.02		0		0
93.03		0		0
93.04		0		0
93.05		0		0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	\$ 0	\$ 0

(To Schedule 5)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1427293216

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 25,483,627	\$ 5,521,251
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	\$ 0
4.		\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)	\$ 25,483,627	\$ 5,521,251
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 25,483,627	\$ 5,521,251
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0
10.	Medi-Cal Credit Balances (Adj 17)	\$ 0	\$ (19,107)
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (19,107)
		(To Summary of Findings)	

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

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1427293216

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>25,483,627</u>	\$ <u>5,670,987</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 15)	\$ <u>47,653,530</u>	\$ <u>8,769,250</u>
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3. Inpatient Ancillary Service Charges (Adj 15)	\$ <u>48,745,717</u>	\$ <u>17,567,507</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>96,399,247</u>	\$ <u>26,336,757</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>70,915,620</u>	\$ <u>20,665,770</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 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:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1427293216

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

	REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	48,547	48,547
2. Inpatient Days (include private, exclude swing-bed)	48,547	48,547
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	48,547	48,547
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 13)	24,566	2,586

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)	\$ 29,710,071	\$ 26,280,443
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)	\$ 29,710,071	\$ 26,280,443

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 81,465,754	\$ 81,465,754
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 81,465,754	\$ 81,465,754
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.364694	\$ 0.322595
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)	\$ 1,678.08	\$ 1,678.08
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)	\$ 29,710,071	\$ 26,280,443

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 611.99	\$ 541.34
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 15,034,146	\$ 1,399,905
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 1,842,252	\$ 1,385,241
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 16,876,398	\$ 2,785,146

(To Contract Sch 3)

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

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1427293216

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, 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
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 3,964,681	\$ 3,590,720
7. Total Inpatient Days (Adj)	2,434	2,434
8. Average Per Diem Cost	\$ 1,628.87	\$ 1,475.23
9. Medi-Cal Inpatient Days (Adj 13)	1,131	939
10. Cost Applicable to Medi-Cal	\$ 1,842,252	\$ 1,385,241
CORONARY CARE UNIT		
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
BURN INTENSIVE CARE UNIT		
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
SURGICAL INTENSIVE CARE UNIT		
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
OTHER SPECIAL CARE (SPECIFY)		
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)	\$ 1,842,252	\$ 1,385,241

(To Contract Sch 4)

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

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1427293216

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 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)	\$ 0	\$ 0

(To Contract Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1427293216

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 2,044,615	\$ 9,149,585	0.223465	\$ 1,151,432	\$ 257,305
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	0	0	0.000000	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	1,537,951	5,097,795	0.301690	765,184	230,848
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	2,897,941	22,111,822	0.131058	3,446,240	451,659
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	1,457,819	12,182,434	0.119666	3,941,644	471,679
66.00	Physical Therapy	424,920	466,078	0.911694	30,591	27,890
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Psychiatric/Psychological	4,054,146	42,469,195	0.095461	0	0
69.00	Electrocardiology	188,812	1,827,744	0.103303	325,301	33,605
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	2,742,483	15,096,631	0.181662	4,254,677	772,913
72.00	Implantable Devices Charged to Patients	1,189,992	2,592,908	0.458941	0	0
73.00	Drugs Charged to Patients	3,921,416	22,381,305	0.175209	3,652,438	639,942
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
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	3,508,835	2,849,185	1.231522	0	0
91.00	Emergency	0	0	0.000000	0	0
92.00	Observation Beds	0	0	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	\$ 23,968,930	\$ 136,224,682		\$ 17,567,507	\$ 2,885,841

(To Contract Sch 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

Provider NPI:
1427293216

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 14)	AUDITED
50.00	Operating Room	\$ 854,684	\$ 296,748	\$ 1,151,432
51.00	Recovery Room	0	0	0
52.00	Labor Room and Delivery Room	0	0	0
53.00	Anesthesiology	0	0	0
54.00	Radiology-Diagnostic	1,407,277	(642,093)	765,184
55.00	Radiology-Therapeutic	0	0	0
56.00	Radioisotope	0	0	0
57.00	Computed Tomography (CT) Scan	0	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0
59.00	Cardiac Catheterization	0	0	0
60.00	Laboratory	7,620,289	(4,174,049)	3,446,240
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0
64.00	Intravenous Therapy	0	0	0
65.00	Respiratory Therapy	5,354,917	(1,413,273)	3,941,644
66.00	Physical Therapy	58,000	(27,409)	30,591
67.00	Occupational Therapy	0	0	0
68.00	Psychiatric/Psychological	17,663,250	(17,663,250)	0
69.00	Electrocardiology	431,562	(106,261)	325,301
70.00	Electroencephalography	0	0	0
71.00	Medical Supplies Charged to Patients	4,631,885	(377,208)	4,254,677
72.00	Implantable Devices Charged to Patients	68,419	(68,419)	0
73.00	Drugs Charged to Patients	9,844,191	(6,191,753)	3,652,438
74.00	Renal Dialysis	0	0	0
75.00	ASC (Non-Distinct Part)	0	0	0
76.00	Other Ancillary (specify)	0	0	0
77.00		0	0	0
78.00		0	0	0
79.00		0	0	0
80.00		0	0	0
81.00		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	811,243	(811,243)	0
91.00	Emergency	0	0	0
92.00	Observation Beds	0	0	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		\$ 48,745,717	\$ (31,178,210)	\$ 17,567,507

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Public Relations	0	17,824	0	0	0	0	0	0	0	0	243,670	42,106
194.01 Patient Transportation	0	56,297	0	0	0	0	0	0	0	0	977,109	168,844
194.02 Doctors Meal	0	0	0	0	0	0	0	0	0	0	0	0
194.03 MOB	0	0	0	0	0	0	0	0	0	0	1,367,241	236,258
TOTAL	<u>0</u>	<u>3,189,455</u>	<u>0</u>	<u>58,564,806</u>	<u>8,628,895</u>							

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Public Relations	16,356	0	0	5,999	0	3,294	0	0	0	0	0	0
194.01 Patient Transportation	0	0	0	0	0	16,402	0	0	152	0	0	0
194.02 Doctors Meal	0	0	0	0	84,397	0	0	0	0	0	0	0
194.03 MOB	1,143,458	0	0	419,426	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>3,828,772</u>	<u>0</u>	<u>362,981</u>	<u>1,390,433</u>	<u>2,746,272</u>	<u>380,743</u>	<u>0</u>	<u>3,375,774</u>	<u>481,168</u>	<u>1,686,271</u>	<u>1,544,333</u>	<u>1,210,178</u>

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC (SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	PROGRAM COSTS 22.00	EDUCATION PROGRAM 23.00	COST 23.01	COST 23.02	24.00	STEP-DOWN ADJUSTMENT (Adj 6) 25.00	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
194.00 Public Relations	0	0	0	0	0	0	0	0	311,426		311,426
194.01 Patient Transportation	0	0	0	0	0	0	0	0	1,162,507		1,162,507
194.02 Doctors Meal	0	0	0	0	0	0	0	0	84,397		84,397
194.03 MOB	0	0	0	0	0	0	0	0	3,166,383		3,166,383
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>192,712</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>58,564,806</u>	<u>0</u>	<u>58,564,806</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	EMP BENE (GROSS SALARIES)	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj) (Adj)							
	4.00 (Adj) (Adj)	5.01 (Adj) (Adj)	5.02 (Adj) (Adj)	5.03 (Adj) (Adj)	5.04 (Adj) (Adj)	5.05 (Adj) (Adj)	5.06 (Adj) (Adj)	5.07 (Adj) (Adj)	5.08 (Adj) (Adj)			
105.00												0
106.00												0
107.00												0
108.00												0
109.00												0
110.00												0
111.00												0
112.00												0
113.00												0
114.00												0
115.00												0
116.00												0
117.00												0
190.00												0
191.00												0
192.00												0
193.00												0
194.00	178,442										243,670	1,006
194.01	563,604										977,109	
194.02											0	
194.03											1,367,241	70,330
TOTAL	31,930,512	0	0	0	0	0	0	0	0		49,935,911	235,494
COST TO BE ALLOCATED	3,189,455	0	0	0	0	0	0	0	0		8,628,895	3,828,772
UNIT COST MULTIPLIER - SCH 8	0.099887	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.172799	16.258468

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (GROSS CHARGES)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen												
191.00 Research												
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
194.00 Public Relations			1,006			385						
194.01 Patient Transportation						1,917		909				
194.02 Doctors Meal				15,017								
194.03 MOB			70,330									
TOTAL	0	447,538	233,150	488,652	44,501	0	208,765	2,872,776	1,673,442	226,209,436	226,209,436	0
COST TO BE ALLOCATED	0	362,981	1,390,433	2,746,272	380,743	0	3,375,774	481,168	1,686,271	1,544,333	1,210,178	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.811062	5.963684	5.620098	8.555825	0.000000	16.170212	0.167492	1.007666	0.006827	0.005350	0.000000

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00	New Capital Related Costs-Buildings & Fixtur						
2.00	New Capital Related Costs-Movable Equipme						
3.00	Other Capital Related Costs						
3.01							
3.02							
3.03							
3.04							
3.05							
3.06							
3.07							
3.08							
3.09							
4.00	Employee Benefits						
5.01							
5.02							
5.03							
5.04							
5.05							
5.06							
5.07							
5.08							
5.00	Administrative and General						
6.00	Maintenance and Repairs						
7.00	Operation of Plant						
8.00	Laundry and Linen Service						
9.00	Housekeeping						
10.00	Dietary						
11.00	Cafeteria						
12.00	Maintenance of Personnel						
13.00	Nursing Administration						
14.00	Central Services and Supply						
15.00	Pharmacy						
16.00	Medical Records & Library						
17.00	Social Service						
18.00	Other General Service (specify)						
19.00	Nonphysician Anesthetists						
20.00	Nursing School						
21.00	Intern & Res. Service-Salary & Fringes (Approved)						
22.00	Intern & Res. Other Program Costs (Approved)						
23.00	Paramedical Ed. Program (specify)						
23.01							
23.02							
INPATIENT ROUTINE COST CENTERS							
30.00	Adults & Pediatrics (Gen Routine)			420			
31.00	Intensive Care Unit						
32.00	Coronary Care Unit						
33.00	Burn Intensive Care Unit						
34.00	Surgical Intensive Care Unit						
35.00	Other Special Care (specify)						
40.00	Subprovider - IPF						
41.00	Subprovider - IRF						
42.00	Subprovider (specify)						
43.00	Nursery						
44.00	Skilled Nursing Facility						
45.00	Nursing Facility						
46.00	Other Long Term Care						
47.00							

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS							
50.00	Operating Room			1,240			
51.00	Recovery Room						
52.00	Labor Room and Delivery Room						
53.00	Anesthesiology						
54.00	Radiology-Diagnostic			480			
55.00	Radiology-Therapeutic						
56.00	Radioisotope						
57.00	Computed Tomography (CT) Scan						
58.00	Magnetic Resonance Imaging (MRI)						
59.00	Cardiac Catheterization						
60.00	Laboratory						
61.00	PBP Clinical Laboratory Services-Program Only						
62.00	Whole Blood & Packed Red Blood Cells						
63.00	Blood Storing, Processing, & Trans.						
64.00	Intravenous Therapy						
65.00	Respiratory Therapy						
66.00	Physical Therapy						
67.00	Occupational Therapy						
68.00	Psychiatric/Psychological						
69.00	Electrocardiology						
70.00	Electroencephalography						
71.00	Medical Supplies Charged to Patients						
72.00	Implantable Devices Charged to Patients						
73.00	Drugs Charged to Patients						
74.00	Renal Dialysis						
75.00	ASC (Non-Distinct Part)						
76.00	Other Ancillary (specify)						
77.00							
78.00							
79.00							
80.00							
81.00							
82.00							
83.00							
84.00							
85.00							
86.00							
87.00							
87.01							
88.00	Rural Health Clinic (RHC)						
89.00	Federally Qualified Health Center (FQHC)						
90.00	Clinic						
91.00	Emergency						
92.00	Observation Beds						
93.00	Other Outpatient Services (Specify)						
93.01							
93.02							
93.03							
93.04							
93.05							
NONREIMBURSABLE COST CENTERS							
94.00	Home Program Dialysis						
95.00	Ambulance Services						
96.00	Durable Medical Equipment-Rented						
97.00	Durable Medical Equipment-Sold						
98.00	Other Reimbursable (specify)						
99.00	Outpatient Rehabilitation Provider (specify)						
100.00	Intern-Resident Service (not appvd. tchng. prgm.)						
101.00	Home Health Agency						

STATE OF CALIFORNIA

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

SCHEDULE 9.3

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00	Kidney Acquisition						
106.00	Heart Acquisition						
107.00	Liver Acquisition						
108.00	Lung Acquisition						
109.00	Pancreas Acquisition						
110.00	Intestinal Acquisition						
111.00	Islet Acquisition						
112.00	Other Organ Acquisition (specify)						
113.00	Interest Expense						
114.00	Utilization Review-SNF						
115.00	Ambulatory Surgical Center (Distinct Part)						
116.00	Hospice						
117.00	Other Special Purpose (specify)						
190.00	Gift, Flower, Coffee Shop, & Canteen						
191.00	Research						
192.00	Physicians' Private Offices						
193.00	Nonpaid Workers						
194.00	Public Relations						
194.01	Patient Transportation						
194.02	Doctors Meal						
194.03	MOB						
TOTAL	0	0	0	2,140	0	0	0
COST TO BE ALLOCATED	0	0	0	192,712	0	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	90.052203	0.000000	0.000000	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	New Capital Related Costs-Buildings & Fixtures	\$ 8,317,690	\$ (4,077,313)	\$ 4,240,377
2.00	New Capital Related Costs-Movable Equipment	1,173,026	0	1,173,026
3.00	Other Capital Related Costs	0	0	0
3.01		0	0	0
3.02		0	0	0
3.03		0	0	0
3.04		0	0	0
3.05		0	0	0
3.06		0	0	0
3.07		0	0	0
3.08		0	0	0
3.09		0	0	0
4.00	Employee Benefits	3,174,525	0	3,174,525
5.01		0	0	0
5.02		0	0	0
5.03		0	0	0
5.04		0	0	0
5.05		0	0	0
5.06		0	0	0
5.07		0	0	0
5.08		0	0	0
5.00	Administrative and General	12,367,084	(4,821,112)	7,545,972
6.00	Maintenance and Repairs	3,012,381	0	3,012,381
7.00	Operation of Plant	0	0	0
8.00	Laundry and Linen Service	308,001	0	308,001
9.00	Housekeeping	1,030,564	0	1,030,564
10.00	Dietary	2,049,590	(116,995)	1,932,595
11.00	Cafeteria	(116,995)	116,995	0
12.00	Maintenance of Personnel	0	0	0
13.00	Nursing Administration	2,729,413	0	2,729,413
14.00	Central Services and Supply	186,144	0	186,144
15.00	Pharmacy	1,267,265	0	1,267,265
16.00	Medical Records & Library	1,019,310	0	1,019,310
17.00	Social Service	897,148	0	897,148
18.00	Other General Service (specify)	0	0	0
19.00	Nonphysician Anesthetists	0	0	0
20.00	Nursing School	0	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0	0
22.00	Intern & Res. Other Program Costs (Approved)	148,412	0	148,412
23.00	Paramedical Ed. Program (specify)	0	0	0
23.01		0	0	0
23.02		0	0	0
	INPATIENT ROUTINE COST CENTERS	0		
30.00	Adults & Pediatrics (Gen Routine)	13,739,800	0	13,739,800
31.00	Intensive Care Unit	2,095,178	0	2,095,178
32.00	Coronary Care Unit	0	0	0
33.00	Burn Intensive Care Unit	0	0	0
34.00	Surgical Intensive Care Unit	0	0	0
35.00	Other Special Care (specify)	0	0	0
40.00	Subprovider - IPF	0	0	0
41.00	Subprovider - IRF	0	0	0
42.00	Subprovider (specify)	0	0	0
43.00	Nursery	0	0	0
44.00	Skilled Nursing Facility	0	0	0
45.00	Nursing Facility	0	0	0
46.00	Other Long Term Care	0	0	0
47.00		0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 994,885	\$ 0	\$ 994,885
51.00	Recovery Room	0	0	0
52.00	Labor Room and Delivery Room	0	0	0
53.00	Anesthesiology	0	0	0
54.00	Radiology-Diagnostic	868,991	0	868,991
55.00	Radiology-Therapeutic	0	0	0
56.00	Radioisotope	0	0	0
57.00	Computed Tomography (CT) Scan	0	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0
59.00	Cardiac Catheterization	0	0	0
60.00	Laboratory	1,939,439	0	1,939,439
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0
64.00	Intravenous Therapy	0	0	0
65.00	Respiratory Therapy	977,285	0	977,285
66.00	Physical Therapy	321,718	0	321,718
67.00	Occupational Therapy	0	0	0
68.00	Psychiatric/Psychological	2,253,381	0	2,253,381
69.00	Electrocardiology	83,550	0	83,550
70.00	Electroencephalography	0	0	0
71.00	Medical Supplies Charged to Patients	1,909,028	0	1,909,028
72.00	Implantable Devices Charged to Patients	864,303	0	864,303
73.00	Drugs Charged to Patients	1,673,442	0	1,673,442
74.00	Renal Dialysis	0	0	0
75.00	ASC (Non-Distinct Part)	0	0	0
76.00	Other Ancillary (specify)	0	0	0
77.00		0	0	0
78.00		0	0	0
79.00		0	0	0
80.00		0	0	0
81.00		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	1,051,572	0	1,051,572
91.00	Emergency	0	0	0
92.00	Observation Beds	0	0	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
	SUBTOTAL	\$ 66,336,130	\$ (8,898,425)	\$ 57,437,705
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis	0	0	0
95.00	Ambulance Services	0	0	0
96.00	Durable Medical Equipment-Rented	0	0	0
97.00	Durable Medical Equipment-Sold	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SILVER LAKE MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)	0	0	0
99.00	Outpatient Rehabilitation Provider (specify)	0	0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)	0	0	0
101.00	Home Health Agency	0	0	0
105.00	Kidney Acquisition	0	0	0
106.00	Heart Acquisition	0	0	0
107.00	Liver Acquisition	0	0	0
108.00	Lung Acquisition	0	0	0
109.00	Pancreas Acquisition	0	0	0
110.00	Intestinal Acquisition	0	0	0
111.00	Islet Acquisition	0	0	0
112.00	Other Organ Acquisition (specify)	0	0	0
113.00	Interest Expense	0	0	0
114.00	Utilization Review-SNF	0	0	0
115.00	Ambulatory Surgical Center (Distinct Part)	0	0	0
116.00	Hospice	0	0	0
117.00	Other Special Purpose (specify)	0	0	0
190.00	Gift, Flower, Coffee Shop, & Canteen	0	0	0
191.00	Research	0	0	0
192.00	Physicians' Private Offices	0	0	0
193.00	Nonpaid Workers	0	0	0
194.00	Public Relations	206,289	0	206,289
194.01	Patient Transportation	920,812	0	920,812
194.02	Doctors Meal	0	0	0
194.03	MOB	0	0	0
	SUBTOTAL	\$ 1,127,101	\$ 0	\$ 1,127,101
200	TOTAL	\$ 67,463,231	\$ (8,898,425)	\$ 58,564,806

(To Schedule 8)

Provider Name							Fiscal Period			Provider NPI		Adjustments
SILVER LAKE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1427293216		17
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>RECLASSIFICATION OF REPORTED COSTS</u>												
1	10A	A			10.00	7	Dietary			\$2,049,590	(\$116,995)	\$1,932,595
	10A	A			11.00	7	Cafeteria			(116,995)	116,995	0
							To reclassify the provider's cafeteria revenue abatement against the dietary cost center. 42 CFR 413.9 / CMS Pub. 15-1, Section 2328D CMS Pub. 15-2, Section 3613					

Provider Name				Fiscal Period				Provider NPI		Adjustments
SILVER LAKE MEDICAL CENTER				JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1427293216		17
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
	10A	A			1.00	7	New Capital Related Costs - Buildings and Fixtures	\$8,317,690		
2							To adjust the reported costs of ownership to agree with the provider's schedule. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$210,967)	
3							To eliminate costs of ownership due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		<u>(3,866,346)</u>	\$4,240,377
	10A	A			5.00	7	Administrative and General	\$12,367,084		
4							To eliminate patient television expense not related to patient care and to agree with the provider's documentation. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, and 2106.1		(\$2,192)	
5							To eliminate nonallowable quality assurance fees. W&I Code, Sections 14168.32(i) and 14169.32(i)		<u>(4,818,920)</u>	\$7,545,972
6	8.3	B			30.00	25.00	Adults and Pediatrics	(\$40,606)	\$40,606	\$0
	8.3	B			50.00	25.00	Operating Room	(119,883)	119,883	0
	8.3	B			54.00	25.00	Radiology-Diagnostic	(46,407)	46,407	0
							To reverse the provider's post step-down elimination of costs for Interns and Residents for proper cost determination. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Section 2120			

Provider Name			Fiscal Period				Provider NPI		Adjustments	
SILVER LAKE MEDICAL CENTER			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1427293216		17	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
7	4A	Not Reported					Medi-Cal Administrative Days (January 2011 & March 2011 through May 2011)	0	55	55
	4A	Not Reported					Medi-Cal Administrative Day Rate (January 2011 & March 2011 through May 2011)	\$0.00	\$409.48	\$409.48
8	4A	Not Reported					Medi-Cal Administrative Days (June 2011)	0	14	14
	4A	Not Reported					Medi-Cal Administrative Day Rate (June 2011)	\$0.00	\$401.16	\$401.16
9	4B	Not Reported					Medi-Cal Administrative Days (August 2011)	0	3	3
	4B	Not Reported					Medi-Cal Administrative Day Rate (August 2011)	\$0.00	\$312.71	\$312.71
10	2	Not Reported					Medi-Cal Routine Service Charges	\$0	\$153,750	\$153,750
11	3	Not Reported					Medi-Cal Coinsurance	\$0	\$1,449	\$1,449
12	1	Not Reported					Medi-Cal Interim Payments	\$0	\$27,626	\$27,626
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through May 31, 2013 Report Date: June 21, 2013 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, Sections 51173, 51511, 51541, and 51542</p>										

Provider Name							Fiscal Period	Provider NPI		Adjustments
SILVER LAKE MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1427293216		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT										
13	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	24,566	(21,980)	2,586
	Contract 4A	D-1	I	XIX	43.00	1	Medi-Cal Days - Intensive Care Unit	1,131	(192)	939
14	Contract 6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$854,684	\$296,748	\$1,151,432
	Contract 6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	1,407,277	(642,093)	765,184
	Contract 6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	7,620,289	(4,174,049)	3,446,240
	Contract 6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	5,354,917	(1,413,273)	3,941,644
	Contract 6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	58,000	(27,409)	30,591
	Contract 6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Psychiatric/Psychological Services	17,663,250	(17,663,250)	0
	Contract 6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	431,562	(106,261)	325,301
	Contract 6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	4,631,885	(377,208)	4,254,677
	Contract 6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	68,419	(68,419)	0
	Contract 6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	9,844,191	(6,191,753)	3,652,438
	Contract 6	D-3		XIX	90.00	2	Medi-Cal Ancillary Charges - Clinic	811,243	(811,243)	0
	Contract 6	D-3		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	48,745,717	(31,178,210)	17,567,507
15	Contract 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$47,653,530	(\$38,884,280)	\$8,769,250
	Contract 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	48,745,717	(31,178,210)	17,567,507
16	Contract 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductibles	\$0	\$1,485	\$1,485
	Contract 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	0	148,251	148,251
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 Through December 31, 2011 Payment Period: January 1, 2011 Through May 31, 2013 Report Date: June 21, 2013 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										

Provider Name			Fiscal Period				Provider NPI		Adjustments		
SILVER LAKE MEDICAL CENTER			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1427293216		17		
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>											
17	Contract 1	N/A	Medi-Cal Credit Balances					\$0	\$19,107	\$19,107	
			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								