

**REPORT
ON THE
COST REPORT REVIEW**

**LAKWOOD REGIONAL MEDICAL CENTER
LAKWOOD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1184655581**

**FISCAL PERIOD ENDED
MAY 31, 2010**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Anita Kar**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: October 11, 2013

Craig Armin
VP Government Programs
Tenet Healthcare Corporation
1455 Ross Avenue, Suite 1400
Dallas, TX 75202-2703

LAKELWOOD REGIONAL MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1184655581
FISCAL PERIOD ENDED MAY 31, 2010

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 \$52,202, 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 Statements of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statements of Account

Craig Armin
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Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statements 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—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:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1184655581		
Reported	\$ 0	
Net Change	\$ (11,277)	
Audited Amount Due Provider (State)	\$ (11,277)	
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: 1184655581		
Reported		\$ 9,652,945
Net Change		\$ 2,461,647
Audited Cost		\$ 12,114,592
Audited Amount Due Provider (State)	\$ (40,925)	
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)	\$ (52,202)	
9. Total Medi-Cal Cost		\$ 12,114,592

SUMMARY OF FINDINGS

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

		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 - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (52,202)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

Provider NPI:
1184655581

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 0	\$ 28,080
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 0	\$ 28,080
6. Interim Payments (Adj 6)	\$ 0	\$ (39,357)
7. Balance Due Provider (State)	\$ 0	\$ (11,277)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. \$	\$ 0	\$ 0
10. \$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (11,277)

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
LAKEWOOD REGIONAL MEDICAL CENTERFiscal Period Ended:
MAY 31, 2010Provider NPI:
1184655581

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>0</u>	\$ <u>28,080</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 5)	\$ <u>0</u>	\$ <u>102,061</u>
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3. Inpatient Ancillary Service Charges (Adj 5)	\$ <u>0</u>	\$ <u>144,906</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>0</u>	\$ <u>246,967</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>218,887</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 INPATIENT ROUTINE SERVICE COSTProvider Name:
LAKEWOOD REGIONAL MEDICAL CENTERFiscal Period Ended:
MAY 31, 2010Provider NPI:
1184655581

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj)	31,976	31,976
2. Inpatient Days (include private, exclude swing-bed)	31,976	31,976
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	0	0
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)	\$ 30,964,294	\$ 30,949,329
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)	\$ 30,964,294	\$ 30,949,329

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.000000	\$ 0.000000
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)	\$ 0.00	\$ 0.00
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)	\$ 30,964,294	\$ 30,949,329

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 968.36	\$ 967.89
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 16,860
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 16,860

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
LAKEWOOD REGIONAL MEDICAL CENTERFiscal Period Ended:
MAY 31, 2010Provider NPI:
1184655581

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)		0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 13,118,729	\$ 13,098,567
7. Total Inpatient Days (Adj)	7,339	7,339
8. Average Per Diem Cost	\$ 1,787.54	\$ 1,784.79
9. Medi-Cal Inpatient Days (Adj)		0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
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 3)	\$ 0.00	\$ 344.09
27. Medi-Cal Inpatient Days (Adj 3)	0	49
28. Cost Applicable to Medi-Cal	\$ 0	\$ 16,860
ADMINISTRATIVE DAYS		
29. Per Diem Rate ()	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days ()	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	\$ 16,860

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
LAKEWOOD REGIONAL MEDICAL CENTERFiscal Period Ended:
MAY 31, 2010Provider NPI:
1184655581

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:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

Provider NPI:
1184655581

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 7,769,476	\$ 49,712,432	0.156288	\$ 0	\$ 0
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	5,642,399	35,973,977	0.156847	2,930	460
41.01	CT Scan	1,088,079	45,049,858	0.024153	0	0
41.02	Ultrasound	901,354	13,909,855	0.064800	0	0
41.03	Endoscopy	1,171,205	5,130,566	0.228280	0	0
41.04	Magnetic Resolution Imaging	658,922	5,712,245	0.115353	3,525	407
44.00	Laboratory	5,279,463	134,681,838	0.039200	65,034	2,549
44.01	Pathology	520,071	2,081,473	0.249857	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	2,358,814	2,280,929	1.034146	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	3,215,045	61,863,959	0.051970	0	0
50.00	Physical Therapy	1,303,728	6,336,694	0.205743	13,194	2,715
51.00	Occupational Therapy	344,554	1,689,579	0.203929	1,350	275
52.00	Speech Pathology	216,915	1,512,913	0.143376	1,697	243
53.00	Electrocardiology	1,077,536	22,556,509	0.047771	0	0
53.01	Cardiopulmonary Lab	2,746,461	25,133,359	0.109276	0	0
54.00	Electroencephalography	52,383	419,609	0.124839	0	0
55.00	Medical Supplies Charged to Patients	9,739,510	56,569,646	0.172168	0	0
55.30	Impl. Dev. Charged to Patients	9,430,015	25,370,372	0.371694	0	0
56.00	Drugs Charged to Patients	9,208,462	115,172,516	0.079954	57,176	4,571
57.00	Renal Dialysis	1,733,600	14,785,390	0.117251	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	6,076,297	49,866,088	0.121852	0	0
62.00	Observation Beds	0	3,352,036	0.000000	0	0
71.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 70,534,291	\$ 679,161,843		\$ 144,906	\$ 11,220

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

Provider NPI:
1184655581

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 4)	AUDITED
37.00	Operating Room	\$ 0	\$	\$ 0
38.00	Recovery Room	0		0
39.00	Delivery Room and Labor Room	0		0
40.00	Anesthesiology	0		0
41.00	Radiology - Diagnostic	0	2,930	2,930
41.01	CT Scan	0		0
41.02	Ultrasound	0		0
41.03	Endoscopy	0		0
41.04	Magnetic Resonance Imaging	0	3,525	3,525
44.00	Laboratory	0	65,034	65,034
44.01	Pathology	0		0
46.00	Whole Blood	0		0
47.00	Blood Storing and Processing	0		0
48.00	Intravenous Therapy	0		0
49.00	Respiratory Therapy	0		0
50.00	Physical Therapy	0	13,194	13,194
51.00	Occupational Therapy	0	1,350	1,350
52.00	Speech Pathology	0	1,697	1,697
53.00	Electrocardiology	0		0
53.01	Cardiopulmonary Lab	0		0
54.00	Electroencephalography	0		0
55.00	Medical Supplies Charged to Patients	0		0
55.30	Impl. Dev. Charged to Patients	0		0
56.00	Drugs Charged to Patients	0	57,176	57,176
57.00	Renal Dialysis	0		0
58.00	ASC (Non-Distinct Part)	0		0
59.02		0		0
59.03		0		0
60.00	Clinic	0		0
60.01	Other Clinic Services	0		0
61.00	Emergency	0		0
62.00	Observation Beds	0		0
71.00		0		0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	\$ 144,906	\$ 144,906

(To Schedule 5)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

Provider NPI:
1184655581

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 9,628,949	\$ 12,090,596
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. Direct Graduate Medical Education Payment	\$ 23,996	\$ 23,996
5. Subtotal (Sum of Lines 1 through 4)	\$ 9,652,945	\$ 12,114,592
6. \$	\$	\$ 0
7. \$	\$ 0	\$ 0
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 9,652,945	\$ 12,114,592
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0
10. Medi-Cal Credit Balances (Adj 11)	\$ 0	\$ (40,925)
11. \$	\$ 0	\$ 0
12. \$	\$ 0	\$ 0
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (40,925)
	(To Summary of Findings)	

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

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

Provider NPI:
1184655581

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>9,863,607</u>	\$ <u>12,414,528</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 9)	\$ <u>12,120,702</u>	\$ <u>14,076,609</u>
3. Inpatient Ancillary Service Charges (Adj 9)	\$ <u>51,739,674</u>	\$ <u>60,513,926</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>63,860,376</u>	\$ <u>74,590,535</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>53,996,769</u>	\$ <u>62,176,007</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:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

Provider NPI:
1184655581

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj)	31,976	31,976
2. Inpatient Days (include private, exclude swing-bed)	31,976	31,976
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	0	0
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 7)	3,735	4,101

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)	\$ 30,964,294	\$ 30,949,329
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)	\$ 30,964,294	\$ 30,949,329

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.000000	\$ 0.000000
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)	\$ 0.00	\$ 0.00
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)	\$ 30,964,294	\$ 30,949,329

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 968.36	\$ 967.89
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 3,616,825	\$ 3,969,317
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 1,601,636	\$ 2,198,861
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 5,218,461	\$ 6,168,178

(To Contract Sch 3)

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

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

Provider NPI:
1184655581

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 13,118,729	\$ 13,098,567
7. Total Inpatient Days (Adj)	7,339	7,339
8. Average Per Diem Cost	\$ 1,787.54	\$ 1,784.79
9. Medi-Cal Inpatient Days (Adj 7)	896	1,232
10. Cost Applicable to Medi-Cal	\$ 1,601,636	\$ 2,198,861
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
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)	\$ 1,601,636	\$ 2,198,861

(To Contract Sch 4)

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

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

Provider NPI:
1184655581

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:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

Provider NPI:
1184655581

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 8)	AUDITED
37.00	Operating Room	\$ 1,587,148	\$ 955,580	\$ 2,542,728
38.00	Recovery Room			0
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology			0
41.00	Radiology - Diagnostic	2,043,389	459,885	2,503,274
41.01	CT Scan	2,316,636	495,333	2,811,969
41.02	Ultrasound	798,916	(155,823)	643,093
41.03	Endoscopy	204,252	(134,575)	69,677
41.04	Magnetic Resonance Imaging	396,602	43,524	440,126
44.00	Laboratory	11,884,498	2,756,327	14,640,825
44.01	Pathology	69,487	8,433	77,920
46.00	Whole Blood			0
47.00	Blood Storing and Processing	247,609	288,444	536,053
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	8,317,210	(2,030,148)	6,287,062
50.00	Physical Therapy	465,832	(25,667)	440,165
51.00	Occupational Therapy	194,323	31,200	225,523
52.00	Speech Pathology	189,771	36,388	226,159
53.00	Electrocardiology	1,505,253	562,635	2,067,888
53.01	Cardiopulmonary Lab	1,222,448	(235,079)	987,369
54.00	Electroencephalography	58,784	6,009	64,793
55.00	Medical Supplies Charged to Patients	3,298,497	4,548,476	7,846,973
55.30	Impl. Dev. Charged to Patients	649,976	738,733	1,388,709
56.00	Drugs Charged to Patients	11,732,752	188,494	11,921,246
57.00	Renal Dialysis	2,636,224	(200,575)	2,435,649
58.00	ASC (Non-Distinct Part)			0
59.02				0
59.03				0
60.00	Clinic			0
60.01	Other Clinic Services			0
61.00	Emergency	1,837,465	519,260	2,356,725
62.00	Observation Beds	82,602	(82,602)	0
71.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 51,739,674	\$ 8,774,252	\$ 60,513,926

(To Contract Sch 5)

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	5,370,212	1,370,730
38.00 Recovery Room	0	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	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	3,992,784	1,019,146
41.01 CT Scan	0	0	0	0	0	0	0	0	0	0	732,860	187,060
41.02 Ultrasound	0	0	0	0	0	0	0	0	0	0	656,304	167,520
41.03 Endoscopy	0	0	0	0	0	0	0	0	0	0	805,894	205,702
41.04 Magnetic Resolution Imaging	0	0	0	0	0	0	0	0	0	0	478,397	122,109
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	3,728,352	951,650
44.01 Pathology	0	0	0	0	0	0	0	0	0	0	370,967	94,688
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	1,865,182	476,082
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	2,338,047	596,779
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	916,542	233,944
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	266,260	67,962
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	166,886	42,597
53.00 Electrocardiology	0	0	0	0	0	0	0	713,669	0	0	713,669	182,162
53.01 Cardiopulmonary Lab	0	0	0	0	0	0	0	0	0	0	1,823,211	465,369
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	39,979	10,205
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	7,179,459	1,832,534
55.30 Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	0	0	7,259,032	1,852,845
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,680,959	1,194,800
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,330,316	339,559
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	4,322,783	1,103,377
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	10,024	2,559
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	18,089	4,617
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Doctors Meals	0	0	0	0	0	0	0	0	0	0	247,500	63,174
100.05 Public Relations	0	0	0	0	0	0	0	0	0	0	70,565	18,011
100.31 MOB I	0	0	0	0	0	0	0	0	0	0	1,389,918	354,772
100.32 MOB II	0	0	0	0	0	0	0	0	0	0	1,386,035	353,781
100.33 MOB III	0	0	0	0	0	0	0	0	0	0	838,751	214,089
TOTAL	0	0	0	0	0	0	0	0	0	0	119,822,386	24,365,158

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	440,034	0	182,434	0	93,150	0	124,361	0	0	145,519	0
38.00	Recovery Room	0	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	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	313,891	0	130,136	0	68,133	0	11,527	0	0	102,793	0
41.01	CT Scan	0	19,635	0	8,140	0	12,203	0	0	0	0	128,182	0
41.02	Ultrasound	0	17,757	0	7,362	0	12,884	0	0	0	0	39,528	0
41.03	Endoscopy	0	60,914	0	25,254	0	16,064	0	21,445	0	0	28,510	0
41.04	Magnetic Resolution Imaging	0	25,696	0	10,653	0	5,829	0	0	0	0	16,236	0
44.00	Laboratory	0	115,008	0	47,681	0	54,516	0	0	0	0	382,256	0
44.01	Pathology	0	31,330	0	12,989	0	4,183	0	0	0	0	5,914	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	7,709	0	3,196	0	0	0	0	0	0	6,645	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	41,378	0	17,155	0	44,149	0	0	0	0	177,538	0
50.00	Physical Therapy	0	81,899	0	33,955	0	18,440	0	0	0	0	18,948	0
51.00	Occupational Therapy	0	0	0	0	0	5,538	0	0	0	0	4,794	0
52.00	Speech Pathology	0	0	0	0	0	3,110	0	0	0	0	4,322	0
53.00	Electrocardiology	0	67,173	0	27,849	0	14,141	0	5,071	0	0	65,716	0
53.01	Cardiopulmonary Lab	0	220,626	0	91,470	0	37,883	0	25,781	0	0	73,201	0
54.00	Electroencephalography	0	0	0	0	0	951	0	20	0	0	1,222	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	501,726	0	225,790	0
55.30	Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	244,224	0	73,914	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	2,996,344	336,359	0
57.00	Renal Dialysis	0	14,430	0	5,982	0	0	0	0	0	0	43,313	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	169,267	0	70,176	0	81,825	0	136,390	0	0	145,280	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	13,309	0	5,518	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	24,016	0	9,957	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Doctors Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.05	Public Relations	0	0	0	0	0	652	0	0	0	0	0	0
100.31	MOB I	0	0	0	0	0	0	0	0	0	0	0	0
100.32	MOB II	0	0	0	0	0	0	0	0	0	0	0	0
100.33	MOB III	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	3,831,890	767,886	1,560,393	1,450,170	1,210,309	0	1,400,319	745,951	2,996,344	2,315,792	0

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON- PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT (Adj 1) 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	43,037	0	0	0	0	0	127,425	0	7,896,901	(127,425)	7,769,476
38.00 Recovery Room	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	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	3,989	0	0	0	0	0	13,429	0	5,655,828	(13,429)	5,642,399
41.01 CT Scan	0	0	0	0	0	0	0	0	1,088,079	0	1,088,079
41.02 Ultrasound	0	0	0	0	0	0	0	0	901,354	0	901,354
41.03 Endoscopy	7,421	0	0	0	0	0	0	0	1,171,205	0	1,171,205
41.04 Magnetic Resolution Imaging	0	0	0	0	0	0	0	0	658,922	0	658,922
44.00 Laboratory	0	0	0	0	0	0	6,864	0	5,286,326	(6,864)	5,279,463
44.01 Pathology	0	0	0	0	0	0	0	0	520,071	0	520,071
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	2,358,814	0	2,358,814
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	3,215,045	0	3,215,045
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,303,728	0	1,303,728
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	344,554	0	344,554
52.00 Speech Pathology	0	0	0	0	0	0	0	0	216,915	0	216,915
53.00 Electrocardiology	1,755	0	0	0	0	0	0	0	1,077,536	0	1,077,536
53.01 Cardiopulmonary Lab	8,922	0	0	0	0	0	0	0	2,746,461	0	2,746,461
54.00 Electroencephalography	7	0	0	0	0	0	0	0	52,383	0	52,383
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	9,739,510	0	9,739,510
55.30 Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	9,430,015	0	9,430,015
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	9,208,462	0	9,208,462
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,733,600	0	1,733,600
58.00 ASC (Non-Distinct Part)	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 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	47,199	0	0	0	0	0	8,953	0	6,085,250	(8,953)	6,076,297
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
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 CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	31,411	0	31,411
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	56,679	0	56,679
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00 Doctors Meals	0	0	0	0	0	0	0	0	310,674	0	310,674
100.05 Public Relations	0	0	0	0	0	0	0	0	89,229	0	89,229
100.31 MOB I	0	0	0	0	0	0	0	0	1,744,690	0	1,744,690
100.32 MOB II	0	0	0	0	0	0	0	0	1,739,816	0	1,739,816
100.33 MOB III	0	0	0	0	0	0	0	0	1,052,840	0	1,052,840
TOTAL	483,103	0	0	0	0	0	214,862	0	119,822,386	(214,862)	119,607,525

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj)	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)			7.00 (Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)			(Adj)
ANCILLARY COST CENTERS												
37.00											5,370,212	
38.00											0	
39.00											0	
40.00											0	
41.00											3,992,784	
41.01											732,860	
41.02											656,304	
41.03											805,894	
41.04											478,397	
44.00											3,728,352	
44.01											370,967	
46.00											0	
47.00											1,865,182	
48.00											0	
49.00											2,338,047	
50.00											916,542	
51.00											266,260	
52.00											166,886	
53.00											713,669	
53.01											1,823,211	
54.00											39,979	
55.00											7,179,459	
55.30											7,259,032	
56.00											4,680,959	
57.00											1,330,316	
58.00											0	
59.02											0	
59.03											0	
60.00											0	
60.01											0	
61.00											4,322,783	
62.00											0	
71.00											0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
NONREIMBURSABLE COST CENTERS												
96.00											10,024	
97.00											0	
98.00											18,089	
99.00											0	
99.01											0	
99.02											0	
99.03											0	
99.04											0	
99.05											0	
100.00											247,500	
100.05											70,565	
100.31											1,389,918	
100.32											1,386,035	
100.33											838,751	
TOTAL	0	0	0	0	0	0	0	0	0	0	95,457,228	0
COST TO BE ALLOCATED	0	0	0	0	0	0	0	0	0	0	24,365,158	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.255247	0.000000

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PT DAYS)	HOUSE-KEEPING (SQ FT)	DIETARY (PT DAYS)	CAFETERIA (GROSS SALARIES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSING SAL)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REV)	SOC SERV (TIME SPENT)	INSERVICE EDUCATION (ASG TIME)	
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	13,357		13,357		3,501,818		2,448,253		49,948,160		2,448,253	
38.00	Recovery Room												
39.00	Delivery Room and Labor Room												
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	9,528		9,528		2,561,347		226,925		35,282,857		226,925	
41.01	CT Scan	596		596		458,745				43,997,415			
41.02	Ultrasound	539		539		484,347				13,567,679			
41.03	Endoscopy	1,849		1,849		603,911		422,173		9,785,982		422,173	
41.04	Magnetic Resolution Imaging	780		780		219,136				5,573,012			
44.00	Laboratory	3,491		3,491		2,049,419				131,206,224			
44.01	Pathology	951		951		157,245				2,029,853			
46.00	Whole Blood												
47.00	Blood Storing and Processing	234		234						2,280,929			
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,256		1,256		1,659,688				60,938,434			
50.00	Physical Therapy	2,486		2,486		693,214				6,503,733			
51.00	Occupational Therapy					208,198				1,645,404			
52.00	Speech Pathology					116,908				1,483,628			
53.00	Electrocardiology	2,039		2,039		531,617		99,832		22,556,509		99,832	
53.01	Cardiopulmonary Lab	6,697		6,697		1,424,134		507,533		25,125,640		507,533	
54.00	Electroencephalography					35,754		385		419,609		385	
55.00	Medical Supplies Charged to Patients								6,726	77,500,623			
55.30	Impl. Dev. Charged to Patients								3,274	25,370,372			
56.00	Drugs Charged to Patients									100	115,452,561		
57.00	Renal Dialysis	438		438						14,866,835			
58.00	ASC (Non-Distinct Part)												
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	5,138		5,138		3,076,080		2,685,059		49,866,088		2,685,059	
62.00	Observation Beds												
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	404		404									
97.00	Research												
98.00	Physicians' Private Office	729		729									
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
99.04													
99.05													
100.00	Doctors Meals												
100.05	Public Relations					24,514							
100.31	MOB I												
100.32	MOB II												
100.33	MOB III												
TOTAL		116,315	38,110	114,245	38,110	45,499,358	0	27,567,605	10,000	100	794,876,993	0	27,482,646
COST TO BE ALLOCATED		3,831,890	767,886	1,560,393	1,450,170	1,210,309	0	1,400,319	745,951	2,996,344	2,315,792	0	483,103
UNIT COST MULTIPLIER - SCH 8		32.944071	20.149189	13.658304	38.052224	0.026601	0.000000	0.050796	74.595067	#####	0.002913	0.000000	0.017578

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
GENERAL SERVICE COST CENTERS							
1.00	Old Cap Rel Costs-Bldg & Fixtures						
2.00	Old Cap Rel Costs-Movable Equipment						
3.00	New Cap Rel Costs-Bldg & 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	Non-Patient Telephones						
6.02	Data Processing						
6.03	Purchasing/Receiving						
6.04	Patient Admitting						
6.05	Patient Business Office						
6.06							
6.07							
6.08							
6.00	Administrative and General						
7.00	Maintenance and Repairs						
8.00	Operation of Plant						
9.00	Laundry and Linen Service						
10.00	Housekeeping						
11.00	Dietary						
12.00	Cafeteria						
13.00	Maintenance of Personnel						
14.00	Nursing Administration						
15.00	Central Services & Supply						
16.00	Pharmacy						
17.00	Medical Records and Library						
18.00	Social Service						
19.00	Inservice Education						
19.02							
19.03							
20.00							
21.00	Nursing School						
22.00	Intern & Res Service-Salary & Fringes						
23.00	Intern & Res Other Program						
24.00	Paramedical Ed Program						
INPATIENT ROUTINE COST CENTERS							
25.00	Adults & Pediatrics (Gen Routine)					170	
26.00	Intensive Care Unit					25	
27.00	Coronary Care Unit						
28.00	Neonatal Intensive Care Unit						
29.00	Surgical Intensive Care						
30.00	Subprovider I						
31.00	Subprovider II						
32.00							
33.00	Nursery						
34.00	Medicare Certified Nursing Facility						
35.00	Distinct Part Nursing Facility						
36.00	Adult Subacute Care Unit						
36.01	Subacute Care Unit II						
36.02	Transitional Care Unit						

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
ANCILLARY COST CENTERS							
37.00	Operating Room					427	
38.00	Recovery Room						
39.00	Delivery Room and Labor Room						
40.00	Anesthesiology						
41.00	Radiology - Diagnostic					45	
41.01	CT Scan						
41.02	Ultrasound						
41.03	Endoscopy						
41.04	Magnetic Resolution Imaging						
44.00	Laboratory					23	
44.01	Pathology						
46.00	Whole Blood						
47.00	Blood Storing and Processing						
48.00	Intravenous Therapy						
49.00	Respiratory Therapy						
50.00	Physical Therapy						
51.00	Occupational Therapy						
52.00	Speech Pathology						
53.00	Electrocardiology						
53.01	Cardiopulmonary Lab						
54.00	Electroencephalography						
55.00	Medical Supplies Charged to Patients						
55.30	Impl. Dev. Charged to Patients						
56.00	Drugs Charged to Patients						
57.00	Renal Dialysis						
58.00	ASC (Non-Distinct Part)						
59.02							
59.03							
60.00	Clinic						
60.01	Other Clinic Services						
61.00	Emergency					30	
62.00	Observation Beds						
71.00							
82.00							
83.00							
84.00							
85.00							
86.00							
NONREIMBURSABLE COST CENTERS							
96.00	Gift, Flower, Coffee Shop & Canteen						
97.00	Research						
98.00	Physicians' Private Office						
99.00	Nonpaid Workers						
99.01							
99.02							
99.03							
99.04							
99.05							
100.00	Doctors Meals						
100.05	Public Relations						
100.31	MOB I						
100.32	MOB II						
100.33	MOB III						
TOTAL	0	0	0	0	0	720	0
COST TO BE ALLOCATED	0	0	0	0	0	214,862	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000	298.419250	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 506,044	\$ 0	\$ 506,044
2.00	Old Cap Rel Costs-Movable Equipment	81,734	0	81,734
3.00	New Cap Rel Costs-Bldg & Fixtures	1,281,262	610,178	1,891,440
4.00	New Cap Rel Costs-Movable Equipment	1,453,184	0	1,453,184
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	0
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	24,297,760	(785,317)	23,512,443
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	2,859,132	0	2,859,132
9.00	Laundry and Linen Service	587,386	0	587,386
10.00	Housekeeping	1,161,761	0	1,161,761
11.00	Dietary	925,555	0	925,555
12.00	Cafeteria	779,188	0	779,188
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,075,524	0	1,075,524
15.00	Central Services & Supply	449,738	0	449,738
16.00	Pharmacy	2,267,688	0	2,267,688
17.00	Medical Records and Library	1,798,809	0	1,798,809
18.00	Social Service		0	0
19.00	Inservice Education	362,976	0	362,976
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program	171,171	0	171,171
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	19,454,662	0	19,454,662
26.00	Intensive Care Unit	8,738,327	0	8,738,327
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 5,038,785	\$ 0	\$ 5,038,785
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	3,756,366	0	3,756,366
41.01	CT Scan	718,071	0	718,071
41.02	Ultrasound	642,930	0	642,930
41.03	Endoscopy	760,015	0	760,015
41.04	Magnetic Resonance Imaging	459,043	0	459,043
44.00	Laboratory	3,641,730	0	3,641,730
44.01	Pathology	347,370	0	347,370
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	1,859,376	0	1,859,376
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	2,306,882	0	2,306,882
50.00	Physical Therapy	854,857	0	854,857
51.00	Occupational Therapy	266,260	0	266,260
52.00	Speech Pathology	166,886	0	166,886
53.00	Electrocardiology	663,075	0	663,075
53.01	Cardiopulmonary Lab	1,657,038	0	1,657,038
54.00	Electroencephalography	39,979	0	39,979
55.00	Medical Supplies Charged to Patients	7,179,459	0	7,179,459
55.30	Impl. Dev. Charged to Patients	7,259,032	0	7,259,032
56.00	Drugs Charged to Patients	4,680,959	0	4,680,959
57.00	Renal Dialysis	1,319,448	0	1,319,448
58.00	ASC (Non-Distinct Part)		0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	4,195,294	0	4,195,294
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 116,064,756	\$ (175,139)	\$ 115,889,617
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Doctors Meals	247,500	0	247,500
100.05	Public Relations	70,565	0	70,565
100.31	MOB I	1,389,918	0	1,389,918
100.32	MOB II	1,386,035	0	1,386,035
100.33	MOB III	838,751	0	838,751
100.99	SUBTOTAL	\$ 3,932,769	\$ 0	\$ 3,932,769
101	TOTAL	\$ 119,997,525	\$ (175,139)	\$ 119,822,386

(To Schedule 8)

Provider Name:
LAKEWOOD REGIONAL MEDICAL CENTER

Fiscal Period Ended:
MAY 31, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ										
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01 CT Scan	0												
41.02 Ultrasound	0												
41.03 Endoscopy	0												
41.04 Magnetic Resonance Imaging	0												
44.00 Laboratory	0												
44.01 Pathology	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
53.01 Cardiopulmonary Lab	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
55.30 Impl. Dev. Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
71.00	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
99.01	0												
99.02	0												
99.03	0												
99.04	0												
99.05	0												
100.00 Doctors Meals	0												
100.05 Public Relations	0												
100.31 MOB I	0												
100.32 MOB II	0												
100.33 MOB III	0												
101.00 TOTAL	<u>(\$175,139)</u>	<u>(175,139)</u>	<u>0</u>										

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAKEWOOD REGIONAL MEDICAL CENTER							JUNE 01, 2009 THROUGH MAY 31, 2010			1184655581		11
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
1							<p style="text-align: center;"><u>MEMORANDUM ADJUSTMENT</u></p> <p>To eliminate Interns and Residents expense as a post step-down adjustment on Schedule 8.3 because they are reimbursed as Direct Graduate Medical Education Payments on Contract Schedule 1. 42 CFR 413.86 / CMS Pub 15- 1, Section 1910 CMS Pub. 15-2, Section 2811</p>					

Provider Name							Fiscal Period		Provider NPI		Adjustments
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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 REPORTED COSTS</u>											
2	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures	\$1,281,262	\$610,178	\$1,891,440	
	10A	A			6.00	7	Administrative and General	24,267,760	(785,317)	23,482,443	
							To adjust reported home office costs to agree with the as filed Tenet Healthcare Corporation Home Office Cost Report for the fiscal periods ended December 31, 2009 and December 31, 2010. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304				

Provider Name			Fiscal Period				Provider NPI		Adjustments	
LAKEWOOD REGIONAL MEDICAL CENTER			JUNE 01, 2009 THROUGH MAY 31, 2010				1184655581		11	
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 - NON CONTRACT										
3	4A	Not Reported					Medi-Cal Administrative Days	0	49	49
	4A	Not Reported					Medi-Cal Administrative Day Rate	\$0	\$344.09	\$344.09
4	6	Not Reported					Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$0	\$2,930	\$2,930
	6	Not Reported					Medi-Cal Ancillary Charges - MRI	0	3,525	3,525
	6	Not Reported					Medi-Cal Ancillary Charges - Laboratory	0	65,034	65,034
	6	Not Reported					Medi-Cal Ancillary Charges - Physical Therapy	0	13,194	13,194
	6	Not Reported					Medi-Cal Ancillary Charges - Occupational Therapy	0	1,350	1,350
	6	Not Reported					Medi-Cal Ancillary Charges - Speech Pathology	0	1,697	1,697
	6	Not Reported					Medi-Cal Ancillary Charges - Drugs Charged To Patients	0	57,176	57,176
	6	Not Reported					Medi-Cal Ancillary Charges - Total	0	144,906	144,906
5	2	Not Reported					Medi-Cal Routine Service Charges	\$0	\$102,061	\$102,061
	2	Not Reported					Medi-Cal Ancillary Service Charges	0	144,906	144,906
6	1	Not Reported					Medi-Cal Interim Payments	\$0	\$39,357	\$39,357
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary's Paid Claims Summary: Report Date: January 08, 2013 Payment Period: June 1, 2009 through December 31, 2011 Service Period: June 1, 2009 through May 31, 2010 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408</p>										

Provider Name							Fiscal Period	Provider NPI		Adjustments
LAKEWOOD REGIONAL MEDICAL CENTER							JUNE 01, 2009 THROUGH MAY 31, 2010	1184655581		11
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										
7	Contract 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	3,735	366	4,101
	Contract 4A	D-1	I	XIX	43.00	1	Medi-Cal Days - Intensive Care Unit	896	336	1,232
8	Contract 6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,587,148	\$955,580	\$2,542,728
	Contract 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	2,043,389	459,885	2,503,274
	Contract 6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CT Scan	2,316,636	495,333	2,811,969
	Contract 6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - Ultrasound	798,916	(155,823)	643,093
	Contract 6	D-4		XIX	41.03	2	Medi-Cal Ancillary Charges - Endoscopy	204,252	(134,575)	69,677
	Contract 6	D-4		XIX	41.04	2	Medi-Cal Ancillary Charges - MRI	396,602	43,524	440,126
	Contract 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory General	11,884,498	2,756,327	14,640,825
	Contract 6	D-4		XIX	44.01	2	Medi-Cal Ancillary Charges - Pathology	69,487	8,433	77,920
	Contract 6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storage and Processing	247,609	288,444	536,053
	Contract 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	8,317,210	(1,807,839)	6,509,371
	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	465,832	(25,667)	440,165
	Contract 6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	194,323	31,200	225,523
	Contract 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	189,771	36,388	226,159
	Contract 6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	1,505,253	562,635	2,067,888
	Contract 6	D-4		XIX	53.01	2	Medi-Cal Ancillary Charges - Cardiopulmonary Lab	1,222,448	(235,079)	987,369
	Contract 6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	58,784	6,009	64,793
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	3,298,497	4,548,476	7,846,973
	Contract 6	D-4		XIX	55.30	2	Medi-Cal Ancillary Charges - Implant Devices Charged to Patients	649,976	516,424	1,166,400
	Contract 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	11,732,752	188,494	11,921,246
	Contract 6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	2,636,224	(200,575)	2,435,649
	Contract 6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency Room	1,837,465	519,260	2,356,725
	Contract 6	D-4		XIX	62.00	2	Medi-Cal Ancillary Charges - Observation Beds	82,602	(82,602)	0
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	51,739,674	8,774,252	60,513,926
9	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$12,120,702	\$1,955,907	\$14,076,609
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	51,739,674	8,774,252	60,513,926

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
LAKEWOOD REGIONAL MEDICAL CENTER							JUNE 01, 2009 THROUGH MAY 31, 2010			1184655581		11
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												
-Continued from previous page-												
10	Contract 3	E-3	III	XIX	33.00	1	Medi-Cal - Patient Liability	\$10,303	\$2,499	\$12,802		
	Contract 3	E-3	III	XIX	36.00	1	Medi-Cal - Coinsurance	224,355	86,775	311,130		
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary's Paid Claims Summary: Report Date: January 08, 2013 Payment Period: June 1, 2009 through December 31, 2011 Service Period: June 1, 2009 through May 31, 2010 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408</p>												

Provider Name			Fiscal Period				Provider NPI		Adjustments	
LAKEWOOD REGIONAL MEDICAL CENTER			JUNE 01, 2009 THROUGH MAY 31, 2010				1184655581		11	
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>										
11	Contract 1	Not Reported					Medi-Cal Overpayments 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	\$40,925	\$40,925