

**REPORT
ON THE
COST REPORT REVIEW**

**PLACENTIA LINDA COMMUNITY HOSPITAL
PLACENTIA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1700817756**

**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: Felipe Avila
Auditor: Lang Doan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: February 12, 2013

Craig Armin, Vice President
Government Programs
Tenet Healthcare Corporation
11620 Wilshire Boulevard, Suite 875
Los Angeles, CA 90025

PLACENTIA LINDA COMMUNITY HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1700817756
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 settlement for the fiscal period due the State in the amount of \$67,474 presented in the Summary of Findings represents 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 Reimbursement Settlement (AB5 Schedules)
4. Audit Adjustments Schedule

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

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.

Craig Armin
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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:
PLACENTIA LINDA COMMUNITY HOSPITAL

Fiscal Period Ended:
MAY 31, 2010

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1700817756		
Reported	\$ (1,596)	
Net Change	\$ (65,878)	
Audited Amount Due Provider (State)	\$ (67,474)	
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:		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
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)	\$ (67,474)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
PLACENTIA LINDA COMMUNITY HOSPITAL

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)		\$ (67,474)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
PLACENTIA LINDA COMMUNITY HOSPITAL

Fiscal Period Ended:
MAY 31, 2010

Provider NPI:
1700817756

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 582,424	\$ 578,936
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 582,424	\$ 578,936
6. Interim Payments (Adj)	\$ (584,020)	\$ (584,020)
7. Balance Due Provider (State)	\$ (1,596)	\$ (5,084)
8. Duplicate Payments (Adj 6)	\$ 0	\$ (3,227)
9. Total Noncontract AB 5 AND AB 1183 Reductions (Adj 1)	\$ 0	\$ (59,163)
10. \$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (1,596)	\$ (67,474)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONS

Provider Name:
PLACENTIA LINDA COMMUNITY HOSPITAL

Fiscal Period Ended:
May 31, 2010

Provider NPI.
1700817756

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>59,163</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>59,163</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
PLACENTIA LINDA COMMUNITY HOSPITAL

Fiscal Period Ended:
May 31, 2010

Provider No.
1700817756

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>591,629</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>0</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>591,629</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>210</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,817.28</u></u>

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 04/12/11

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11(excludes Administrative Days)	<u>210</u>
8. Audited Medi-Cal Cost For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>591,629</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>59,163</u></u> (To Schedule A, Line 3)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
PLACENTIA LINDA COMMUNITY HOSPITALFiscal Period Ended:
MAY 31, 2010Provider NPI:
1700817756

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 595,117 \$ 591,629

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj) \$ 808,534 \$ 808,5343. Inpatient Ancillary Service Charges (Adj) \$ 2,245,576 \$ 2,245,5764. Total Charges - Medi-Cal Inpatient Services \$ 3,054,110 \$ 3,054,1105. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 2,458,993 \$ 2,462,4816. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
PLACENTIA LINDA COMMUNITY HOSPITALFiscal Period Ended:
MAY 31, 2010Provider NPI:
1700817756

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 321,369	\$ 318,729
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 273,748	\$ 272,900
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)	\$ 595,117	\$ 591,629
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 595,117	\$ 591,629 (To Schedule 2)
9. Coinsurance (Adj)	\$ (10,866)	\$ (10,866)
10. Patient and Third Party Liability (Adj)	\$ (1,827)	\$ (1,827)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 582,424	\$ 578,936 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
PLACENTIA LINDA COMMUNITY HOSPITALFiscal Period Ended:
MAY 31, 2010Provider NPI:
1700817756

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	12,853	12,853
2. Inpatient Days (include private, exclude swing-bed)	12,853	12,853
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	12,853	12,853
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 4)	148	150

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)	\$ 13,197,066	\$ 13,273,056
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)	\$ 13,197,066	\$ 13,273,056

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)	\$ 13,197,066	\$ 13,273,056

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,026.77	\$ 1,032.68
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 151,962	\$ 154,902
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 121,786	\$ 117,998
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 273,748	\$ 272,900

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
PLACENTIA LINDA COMMUNITY HOSPITALFiscal Period Ended:
MAY 31, 2010Provider NPI:
1700817756

	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	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 3,109,468	\$ 3,113,190
7. Total Inpatient Days (Adj)	1,583	1,583
8. Average Per Diem Cost	\$ 1,964.29	\$ 1,966.64
9. Medi-Cal Inpatient Days (Adj 4)	62	60
10. Cost Applicable to Medi-Cal	\$ 121,786	\$ 117,998
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)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 121,786	\$ 117,998

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
PLACENTIA LINDA COMMUNITY HOSPITAL

Fiscal Period Ended:
MAY 31, 2010

Provider NPI:
1700817756

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

Provider Name:
PLACENTIA LINDA COMMUNITY HOSPITAL

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	5,869,592	1,813,608
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	2,028,833	626,876
41.01	CT Scan	0	0	0	0	0	0	0	0	0	0	535,402	165,430
41.04	Magnetic Resolution Imaging	0	0	0	0	0	0	0	0	0	0	174,776	54,003
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	275,861	85,237
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	2,674,354	826,332
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
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	559,259	172,802
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	1,152,813	356,200
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	351,245	108,529
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	51,522	15,919
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	305,029	94,249
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,755,037	1,160,245
55.30	Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	0	0	4,689,302	1,448,918
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,749,860	540,678
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	179,599	55,493
59.25	Sleep Disorders	0	0	0	0	0	0	0	0	0	0	0	0
59.97	Cardiac Rehabilitation	0	0	0	0	0	0	0	0	0	0	0	0
59.98	Hyperbaric Oxygen Therapy	0	0	0	0	0	0	0	0	0	0	0	0
59.99	Lithotripsy	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	Radiology Clinic	0	0	0	0	0	0	0	0	0	0	564,731	174,493
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	3,247,927	1,003,556
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	RHC	0	0	0	0	0	0	0	0	0	0	0	0
63.60	FQHC	0	0	0	0	0	0	0	0	0	0	0	0
69.10	CMHC	0	0	0	0	0	0	0	0	0	0	0	0
69.20	OPT	0	0	0	0	0	0	0	0	0	0	0	0
69.30	CMHC	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	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	10,288	3,179
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	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
100.00	Doctors Meals	0	0	0	0	0	0	0	0	0	0	221,888	68,560
100.03	Vacant Space	0	0	0	0	0	0	0	0	0	0	0	0
100.05	Public Relations	0	0	0	0	0	0	0	0	0	0	126,237	39,005
100.31	MOB I	0	0	0	0	0	0	0	0	0	0	668,768	206,638
100.32	MOB II	0	0	0	0	0	0	0	0	0	0	48,895	15,108
101.00	Cross Foot Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
102.00	Negative Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
102.01		0	0	0	0	0	0	0	0	0	0	0	0
102.02		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>62,844,841</u>	<u>14,834,432</u>

Provider Name:
 PLACENTIA LINDA COMMUNITY HOSPITAL

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	710,671	0	19,405	0	167,114	0	243,488	0	92	322,523	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	163,768	0	4,472	0	51,351	0	1,596	0	177	69,041	0
41.01 CT Scan	0	21,197	0	579	0	15,743	0	0	0	0	130,255	0
41.04 Magnetic Resolution Imaging	0	37,067	0	1,012	0	3,653	0	0	0	0	8,479	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	11,930	0	326	0	0	0	0	0	0	7,964	0
44.00 Laboratory	0	108,486	0	2,962	0	61,452	0	0	0	0	279,184	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
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	3,909	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	44,204	0	1,207	0	36,794	0	133	0	0	36,550	0
50.00 Physical Therapy	0	24,499	0	669	0	11,299	0	22	0	0	9,915	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	1,687	0
53.00 Electrocardiology	0	18,161	0	496	0	6,128	0	84	0	0	45,375	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,202,737	27	85,889	0
55.30 Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	370,702	0	63,129	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	2,599,769	262,741	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	5,623	0
59.25 Sleep Disorders	0	0	0	0	0	0	0	0	0	0	0	0
59.97 Cardiac Rehabilitation	0	0	0	0	0	0	0	0	0	0	0	0
59.98 Hyperbaric Oxygen Therapy	0	0	0	0	0	0	0	0	0	0	0	0
59.99 Lithotripsy	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 Radiology Clinic	0	0	0	0	0	17,478	0	0	0	0	34,415	0
61.00 Emergency	0	336,429	0	9,186	0	103,487	0	200,989	0	0	186,868	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	0	0	0	0	0	0	0	0	0	0	0	0
63.60 FQHC	0	0	0	0	0	0	0	0	0	0	0	0
69.10 CMHC	0	0	0	0	0	0	0	0	0	0	0	0
69.20 OPT	0	0	0	0	0	0	0	0	0	0	0	0
69.30 CMHC	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	15,924	0	435	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	0	0	0	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
100.00 Doctors Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Vacant Space	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Public Relations	0	0	0	0	0	1,373	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
101.00 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0	0	0	0
102.00 Negative Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
102.01	0	0	0	0	0	0	0	0	0	0	0	0
102.02	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	3,454,831	397,452	94,043	664,343	926,694	0	1,050,959	1,573,440	2,600,065	1,792,770	0

Provider Name:
PLACENTIA LINDA COMMUNITY HOSPITAL

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 STEP-DOWN ADJUSTMENT	TOTAL COST
										26.00	27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	9,146,493		9,146,493
38.00 Recovery Room	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
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	2,946,113		2,946,113
41.01 CT Scan	0	0	0	0	0	0	0	0	868,605		868,605
41.04 Magnetic Resolution Imaging	0	0	0	0	0	0	0	0	278,991		278,991
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	381,318		381,318
44.00 Laboratory	0	0	0	0	0	0	0	0	3,952,770		3,952,770
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	735,970		735,970
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,627,901		1,627,901
50.00 Physical Therapy	0	0	0	0	0	0	0	0	506,177		506,177
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	69,129		69,129
53.00 Electrocardiology	0	0	0	0	0	0	0	0	469,522		469,522
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	6,203,935		6,203,935
55.30 Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	6,572,051		6,572,051
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	5,153,048		5,153,048
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	240,715		240,715
59.25 Sleep Disorders	0	0	0	0	0	0	0	0	0		0
59.97 Cardiac Rehabilitation	0	0	0	0	0	0	0	0	0		0
59.98 Hyperbaric Oxygen Therapy	0	0	0	0	0	0	0	0	0		0
59.99 Lithotripsy	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01 Radiology Clinic	0	0	0	0	0	0	0	0	791,117		791,117
61.00 Emergency	0	0	0	0	0	0	0	0	5,088,443		5,088,443
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50 RHC	0	0	0	0	0	0	0	0	0		0
63.60 FQHC	0	0	0	0	0	0	0	0	0		0
69.10 CMHC	0	0	0	0	0	0	0	0	0		0
69.20 OPT	0	0	0	0	0	0	0	0	0		0
69.30 CMHC	0	0	0	0	0	0	0	0	0		0
71.00 Home Health Agency	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	29,826		29,826
97.00 Research	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
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01	0	0	0	0	0	0	0	0	0		0
100.00 Doctors Meals	0	0	0	0	0	0	0	0	290,448		290,448
100.03 Vacant Space	0	0	0	0	0	0	0	0	0		0
100.05 Public Relations	0	0	0	0	0	0	0	0	166,616		166,616
100.31 MOB I	0	0	0	0	0	0	0	0	875,406		875,406
100.32 MOB II	0	0	0	0	0	0	0	0	64,003		64,003
101.00 Cross Foot Adjustments	0	0	0	0	0	0	0	0	0		0
102.00 Negative Cost Center	0	0	0	0	0	0	0	0	0		0
102.01	0	0	0	0	0	0	0	0	0		0
102.02	0	0	0	0	0	0	0	0	0		0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>62,844,841</u>	<u>0</u>	<u>62,844,841</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
PLACENTIA LINDA COMMUNITY HOSPITAL

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)
ANCILLARY COST CENTERS												
37.00											5,869,592	
38.00											0	
39.00											0	
40.00											0	
41.00											2,028,833	
41.01											535,402	
41.04											174,776	
42.00											0	
43.00											275,861	
44.00											2,674,354	
44.01											0	
46.00											0	
47.00											559,259	
48.00											0	
49.00											1,152,813	
50.00											351,245	
51.00											0	
52.00											51,522	
53.00											305,029	
54.00											0	
55.00											3,755,037	
55.30											4,689,302	
56.00											1,749,860	
57.00											179,599	
59.25											0	
59.97											0	
59.98											0	
59.99											0	
60.00											0	
60.01											564,731	
61.00											3,247,927	
62.00											0	
63.50											0	
63.60											0	
69.10											0	
69.20											0	
69.30											0	
71.00											0	
NONREIMBURSABLE COST CENTERS												
96.00											10,288	
97.00											0	
98.00											0	
99.00											0	
99.01											0	
100.00											221,888	
100.03											0	
100.05											126,237	
100.31											668,768	
100.32											48,895	
101.00											0	
102.00											0	
102.01											0	
102.02											0	
TOTAL	0	0	0	0	0	0	0	0	0	0	48,010,409	0
COST TO BE ALLOCATED	0	0	0	0	0	0	0	0	0	0	14,834,432	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	0.308984	0.000000

Provider Name:
 PLACENTIA LINDA COMMUNITY HOSPITAL

Fiscal Period Ended:
 MAY 31, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PATIENT DAYS)	HOUSE-KEEPING (SQ FT)	DIETARY (PATIENT DAYS)	CAFETERIA (GROSS SALARIES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSING SALARIES)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	STAT	
	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)	
ANCILLARY COST CENTERS													
37.00	Operating Room	13,344		13,344		3,862,031		2,587,928		1,215	63,653,050		
38.00	Recovery Room												
39.00	Delivery Room and Labor Room												
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	3,075		3,075	1,186,730		16,968		2,332	13,625,874			
41.01	CT Scan	398		398	363,820					25,707,077			
41.04	Magnetic Resolution Imaging	696		696	84,429					1,673,467			
42.00	Radiology - Therapeutic												
43.00	Radioisotope	224		224						1,571,790			
44.00	Laboratory	2,037		2,037	1,420,167					55,099,741			
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing									771,453			
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	830		830	850,308		1,414			7,213,526			
50.00	Physical Therapy	460		460	261,119		237			1,956,830			
51.00	Occupational Therapy												
52.00	Speech Pathology									333,038			
53.00	Electrocardiology	341		341	141,615		894			8,955,218			
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							7,644	355	16,950,962			
55.30	Impl. Dev. Charged to Patient							2,356		12,459,176			
56.00	Drugs Charged to Patients								34,210,768	51,854,545			
57.00	Renal Dialysis									1,109,675			
59.25	Sleep Disorders												
59.97	Cardiac Rehabilitation												
59.98	Hyperbaric Oxygen Therapy												
59.99	Lithotripsy												
60.00	Clinic												
60.01	Radiology Clinic				403,922					6,792,188			
61.00	Emergency	6,317		6,317	2,391,595		2,136,225			36,880,146			
62.00	Observation Beds												
63.50	RHC												
63.60	FQHC												
69.10	CMHC												
69.20	OPT												
69.30	CMHC												
71.00	Home Health Agency												
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	299		299									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
100.00	Doctors Meals												
100.03	Vacant Space												
100.05	Public Relations				31,739								
100.31	MOB I												
100.32	MOB II												
101.00	Cross Foot Adjustments												
102.00	Negative Cost Center												
102.01													
102.02													
	TOTAL	64,870	13,496	64,670	13,496	21,416,101	0	11,170,174	10,000	34,214,670	353,820,868	0	0
	COST TO BE ALLOCATED	3,454,831	397,452	94,043	664,343	926,694	0	1,050,959	1,573,440	2,600,065	1,792,770	0	0
	UNIT COST MULTIPLIER - SCH 8	53.257756	29.449604	1.454192	49.225187	0.043271	0.000000	0.094086	157.343953	0.075993	0.005067	0.000000	0.000000

Provider Name:
 PLACENTIA LINDA COMMUNITY HOSPITAL

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	19.03	20.00	21.00	22.00	23.00	24.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
PLACENTIA LINDA COMMUNITY HOSPITAL

Fiscal Period Ended:
MAY 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 536,062	\$ 0	\$ 536,062
2.00	Old Cap Rel Costs-Movable Equipment	40,278	0	40,278
3.00	New Cap Rel Costs-Bldg & Fixtures	548,192	320,836	869,028
4.00	New Cap Rel Costs-Movable Equipment	1,613,085	0	1,613,085
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	14,492,506	(310,284)	14,182,222
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	2,465,148	0	2,465,148
9.00	Laundry and Linen Service	288,615	0	288,615
10.00	Housekeeping	71,844	0	71,844
11.00	Dietary	244,769	0	244,769
12.00	Cafeteria	631,744	0	631,744
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	781,592	0	781,592
15.00	Central Services & Supply	1,068,565	0	1,068,565
16.00	Pharmacy	1,857,014	0	1,857,014
17.00	Medical Records and Library	1,240,833	0	1,240,833
18.00	Social Service		0	0
19.00			0	0
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		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	6,825,271	0	6,825,271
26.00	Intensive Care Unit	1,851,709	0	1,851,709
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:
PLACENTIA LINDA COMMUNITY HOSPITAL

Fiscal Period Ended:
MAY 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 5,435,057	\$ (24,610)	\$ 5,410,447
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	1,923,027	0	1,923,027
41.01	CT Scan	521,707	0	521,707
41.04	Magnetic Resonance Imaging	150,828	0	150,828
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	268,154	0	268,154
44.00	Laboratory	2,604,264	0	2,604,264
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	559,259	0	559,259
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,124,254	0	1,124,254
50.00	Physical Therapy	335,417	0	335,417
51.00	Occupational Therapy		0	0
52.00	Speech Pathology	51,522	0	51,522
53.00	Electrocardiology	293,296	0	293,296
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	3,755,037	0	3,755,037
55.30	Impl. Dev. Charged to Patient	4,689,302	0	4,689,302
56.00	Drugs Charged to Patients	1,749,860	0	1,749,860
57.00	Renal Dialysis	179,599	0	179,599
59.25	Sleep Disorders		0	0
59.97	Cardiac Rehabilitation		0	0
59.98	Hyperbaric Oxygen Therapy		0	0
59.99	Lithotripsy		0	0
60.00	Clinic		0	0
60.01	Radiology Clinic	540,121	24,610	564,731
61.00	Emergency	3,030,570	0	3,030,570
62.00	Observation Beds		0	0
63.50	RHC		0	0
63.60	FQHC		0	0
69.10	CMHC		0	0
69.20	OPT		0	0
69.30	CMHC		0	0
71.00	Home Health Agency		0	0
	SUBTOTAL	\$ 61,768,501	\$ 10,552	\$ 61,779,053
	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
100.00	Doctors Meals	221,888	0	221,888
100.03	Vacant Space		0	0
100.05	Public Relations	126,237	0	126,237
100.31	MOB I	668,768	0	668,768
100.32	MOB II	48,895	0	48,895
101.00	Cross Foot Adjustments		0	0
102.00	Negative Cost Center		0	0
102.01			0	0
102.02			0	0
100.99	SUBTOTAL	\$ 1,065,788	\$ 0	\$ 1,065,788
101	TOTAL	\$ 62,834,289	\$ 10,552	\$ 62,844,841

(To Schedule 8)

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLACENTIA LINDA COMMUNITY HOSPITAL							JUNE 1, 2009 THROUGH MAY 31, 2010			1700817756		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
1							<p style="text-align: center;"><u>MEMORANDUM ADJUSTMENT</u></p> <p>The services provided to Medi-Cal inpatient in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&I Code Sections 14105.19 and 14166.245</p>					

Provider Name							Fiscal Period		Provider NPI		Adjustments
PLACENTIA LINDA COMMUNITY HOSPITAL							JUNE 1, 2009 THROUGH MAY 31, 2010		1700817756		6
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10A	A			37.00	7	Operating Room	\$5,435,057	(\$24,610)	\$5,410,447	
	10A	A			60.01	7	Radiology Clinic	540,121	24,610	564,731	
To reclassify outpatient costs which have been claimed and included for inpatient reimbursement. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLACENTIA LINDA COMMUNITY HOSPITAL							JUNE 1, 2009 THROUGH MAY 31, 2010			1700817756		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED COSTS</u>												
3	10A	A			3.00	7	New Cap Rel Costs-Bldg & Fixtures	\$548,192	\$320,836	\$869,028		
	10A	A			6.00	7	Administrative and General To adjust home office costs to agree with the filed Tenet Healthcare Corporation Home Office Cost Reports. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	14,492,506	(310,284)	14,182,222		

Provider Name							Fiscal Period			Provider NPI		Adjustments
PLACENTIA LINDA COMMUNITY HOSPITAL							JUNE 1, 2009 THROUGH MAY 31, 2010			1700817756		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT												
4	4	D-1	I	XIX	9.00	N/A	Medi-Cal Days - Adults and Pediatrics	148	2	150		
	4A	D-1	I	XIX	43.00	N/A	Medi-Cal Days - Intensive Care Unit	62	(2)	60		
5	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$149,242	\$23,900	\$173,142		
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	79,148	9,284	88,432		
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CT Scan	133,058	(7,473)	125,585		
	6	D-4		XIX	41.04	2	Medi-Cal Ancillary Charges - Magnetic Resolution Imaging	11,984	2,887	14,871		
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	17,868	1,114	18,982		
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	525,915	51,185	577,100		
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing & Transfusion	14,188	1,424	15,612		
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	332,211	(65,593)	266,618		
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	3,805	3,590	7,395		
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	2,750	(2,750)	0		
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	69,873	(6,356)	63,517		
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	113,743	24,051	137,794		
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	536,049	(10,888)	525,161		
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	51,907	378	52,285		
	6	D-4		XIX	60.01	2	Medi-Cal Ancillary Charges - Radiology Clinic	2,779	(2,779)	0		
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	185,030	(5,948)	179,082		
	6	D-4		XIX	62.00	2	Medi-Cal Ancillary Charges - Observation Beds	16,026	(16,026)	0		
	6	D-4		XIX	62.00	2	Medi-Cal Ancillary Charges - Total	2,245,576	0	2,245,576		
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: June 1, 2009 through May 31, 2010 Payment Period: June 1, 2009 through May 30, 2012 Report Date: May 31, 2012 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
PLACENTIA LINDA COMMUNITY HOSPITAL							JUNE 1, 2009 THROUGH MAY 31, 2010			1700817756		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
6	1	N/A					Credit Balances 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	\$3,227	\$3,227		