

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**SAN MATEO MEDICAL CENTER
SAN MATEO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS:
1386713030 AND 1710066634**

**FISCAL PERIOD ENDED
JUNE 30, 2010**

**Audits Section – Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: Marisa Ho
Auditor: Philip Wah**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 12, 2013

Stefani J. Stockstill
Director of Reimbursement
San Mateo County Health System
222 W. 39th Ave
San Mateo, CA 94403

In the Matter of:

SAN MATEO MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIERS (NPIs) 1386713030 AND 1710066634
FISCAL PERIOD ENDED JUNE 30, 2010
CASE NUMBER HA13-0610-019B-AH

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated January 17, 2013, from the informal hearing, the following revisions are made to the Medi-Cal audit report dated April 27, 2012.

SUMMARY OF REVISIONS

<u>DESIGNATED PUBLIC HOSPITAL (DESIG PUB HOSP SCH. 1)</u>		
Audited Cost	\$	2,648,350
Revision		<u>46,714</u>
Revised Cost	\$	<u>2,695,064</u>

Enclosed is the revised Summary of Findings and supporting schedules detailing the results of the recomputation.

If you have any questions in regarding this report, you may call the Audits Section-Richmond at (510) 620-3100.

Stefani J. Stockstill
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Original Signed by

Louise Wong, Chief
Audits Section—Richmond
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Certified

cc: Evie Correa, Chief
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SUMMARY OF FINDINGS

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1386713030 Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
2. Subprovider I (SCHEDULE 1-1) Provider NPI: Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI: Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
4. Designated Public Hospital Costs (Desig Pub Hosp Sch 1) Provider NPI: 1386713030 Audited		\$ 2,648,350
Net Change		\$ 46,714
Revised Cost		\$ 2,695,064
Revised Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: 1710066634 Audited		\$ 462.10
Net Change		\$ 0.00
Revised Cost Per Day		\$ 462.10
Revised Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI: Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI: Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ 0	
9. Total Medi-Cal Cost		\$ 2,695,064

SUMMARY OF FINDINGS

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

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

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider No.
1386713030

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

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SAN MATEO MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider No.
1386713030

AUDITED

REVISED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

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

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev) \$ 0 \$ 03. Inpatient Ancillary Service Charges (Rev) \$ 0 \$ 04. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 05. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 06. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider No.
1386713030

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 0	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 0	\$ 0
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 0	\$ 0
	(To Schedule 2)	
9. Coinsurance (Rev)	\$ 0	\$ 0
10. Patient and Third Party Liability (Rev)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 0	\$ 0
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAN MATEO MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider No.
1386713030

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	AUDITED	REVISED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Rev)	21,505	21,505
2. Inpatient Days (include private, exclude swing-bed)	21,505	21,505
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev)	21,505	21,505
5. Medicare NF Swing-Bed Days through Dec 31 (Rev)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev)	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev)	0	0

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 30,510,484	\$ 30,510,484
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)	\$ 30,510,484	\$ 30,510,484

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 35,180,846	\$ 35,180,846
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 35,180,846	\$ 35,180,846
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.867247	\$ 0.867247
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 1,635.94	\$ 1,635.94
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)	\$ 30,510,484	\$ 30,510,484

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,418.76	\$ 1,418.76
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 0

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAN MATEO MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider No.
1386713030

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 4,777,446	\$ 4,777,446
7. Total Inpatient Days (Rev)	1,553	1,553
8. Average Per Diem Cost	\$ 3,076.27	\$ 3,076.27
9. Medi-Cal Inpatient Days (Rev)	0	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 (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Rev)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Rev)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Rev)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Rev)	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	\$ 0

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
SAN MATEO MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider No.
1386713030

SPECIAL CARE UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev)	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:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider No:
1386713030

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Rev 2)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 7,666,922	\$ 14,380,728	0.533139	\$ 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	151,850	859,825	0.176606	0	0
41.00	Radiology - Diagnostic	7,758,884	20,150,005	0.385056	0	0
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	7,612,789	16,099,902	0.472847	0	0
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	616,181	456,059	1.351099	0	0
49.00	Respiratory Therapy	1,710,776	2,226,328	0.768429	0	0
50.00	Physical Therapy	1,477,425	1,747,662	0.845372	0	0
51.00	Occupational Therapy	649,986	959,384	0.677503	0	0
52.00	Speech Pathology	319,766	580,608	0.550744	0	0
53.00	Electrocardiology	527,760	1,707,400	0.309102	0	0
54.00	Electroencephalography	84,541	539,067	0.156829	0	0
55.00	Medical Supplies Charged to Patients	4,943,527	5,574,434	0.886821	0	0
55.30	IMPL. Dev. Charged To Patient	1,178,629	103,294	11.410432	0	0
56.00	Drugs Charged to Patients	12,107,228	33,556,000	0.360807	0	0
57.00	Renal Dialysis	386,883	192,708	2.007614	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
58.01	Professional Services	805,640	0	0.000000	0	0
63.60	FQHC	4,461,941	2,309,283	1.932176	0	0
63.61	FQHC 2	6,025,116	3,678,568	1.637897	0	0
63.62	FQHC 3	4,983,145	3,065,957	1.625315	0	0
63.63	FQHC 4	18,165,405	17,802,342	1.020394	0	0
60.00	Clinic	2,519,235	1,913,822	1.316337	0	0
61.00	Emergency	13,860,966	19,777,289	0.700853	0	0
62.00	Observation Beds	0	2,599,121	0.000000	0	0
63.64	FQHC 5	837,581	849,165	0.986358	0	0
63.65	FQHC 6	1,703,716	647,900	2.629597	0	0
63.66	FQHC 7	662,668	870,286	0.761437	0	0
63.67	FQHC 8	1,825,252	1,701,205	1.072917	0	0
63.68	FQHC 9	2,654,014	3,182,483	0.833945	0	0
63.69	FQHC 10	0	0	0.000000	0	0
63.70	FQHC 11	0	0	0.000000	0	0
TOTAL		\$ 105,697,828	\$ 157,530,825		\$ 0	\$ 0

(To Schedule 3)

* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider No:
1386713030

ANCILLARY CHARGES		AUDITED	REVISIONS (Rev)	REVISED
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		0
41.01		0		0
41.02		0		0
42.00	Radiology - Therapeutic	0		0
43.00	Radioisotope	0		0
44.00	Laboratory	0		0
44.01	Pathological Lab	0		0
46.00	Whole Blood	0		0
49.00	Respiratory Therapy	0		0
50.00	Physical Therapy	0		0
51.00	Occupational Therapy	0		0
52.00	Speech Pathology	0		0
53.00	Electrocardiology	0		0
54.00	Electroencephalography	0		0
55.00	Medical Supplies Charged to Patients	0		0
55.30	IMPL. Dev. Charged To Patient	0		0
56.00	Drugs Charged to Patients	0		0
57.00	Renal Dialysis	0		0
58.00	ASC (Non-Distinct Part)	0		0
58.01	Professional Services	0		0
63.60	FQHC	0		0
63.61	FQHC 2	0		0
63.62	FQHC 3	0		0
63.63	FQHC 4	0		0
60.00	Clinic	0		0
61.00	Emergency	0		0
62.00	Observation Beds	0		0
63.64	FQHC 5	0		0
63.65	FQHC 6	0		0
63.66	FQHC 7	0		0
63.67	FQHC 8	0		0
63.68	FQHC 9	0		0
63.69	FQHC 10	0		0
63.70	FQHC 11	0		0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 0	0	\$ 0

(To Schedule 5)

COMPUTATION OF MEDI-CAL DESIGNATED COST

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1386713030

		AUDITED	REVISED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Desig Pub Hosp Sch 3)	\$ 2,648,350	\$ 2,695,064
2.	Excess Reasonable Cost Over Charges (Desig Pub Hosp Sch 2)	\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.		\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)	\$ 2,648,350	\$ 2,695,064
6.		\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 2,648,350	\$ 2,695,064
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Rev)	\$ (1,642,889)	\$ (1,642,889)
10.	Medi-Cal Credit Balances (Rev)	\$ 0	\$ 0
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0
		(To Summary of Findings)	

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

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1386713030

AUDITED	REVISED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Desig Pub Hosp Sch 3)	\$ <u>2,661,766</u>	\$ <u>2,708,480</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev)	\$ <u>1,945,488</u>	\$ <u>1,945,488</u>
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3. Inpatient Ancillary Service Charges (Rev)	\$ <u>2,104,235</u>	\$ <u>2,104,235</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>4,049,723</u>	\$ <u>4,049,723</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>1,387,957</u>	\$ <u>1,341,243</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 Desig Pub Hosp Sch 1)	

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

**COMPUTATION OF
MEDI-CAL NET COST OF COVERED SERVICES**

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1386713030

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Desig Pub Hosp Sch 5)	\$ 1,165,683	\$ 1,212,397
2. Medi-Cal Inpatient Routine Services (Desig Pub Hosp Sch 4)	\$ 1,500,736	\$ 1,500,736
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. Routine Services - Late Billing Cost Adjustment	\$ (4,653)	\$ (4,653)
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 2,661,766	\$ 2,708,480
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7) \$	(See Desig Pub Hospt Sch 1)	0
8. SUBTOTAL	\$ 2,661,766	\$ 2,708,480 (To Desig Pub Hosp Sch 2)
9. Coinsurance (Rev)	\$ (1,045)	\$ (1,045)
10. Patient and Third Party Liability (Rev)	\$ (12,371)	\$ (12,371)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 2,648,350	\$ 2,695,064 (To Desig Pub Hosp Sch 1)

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

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1386713030

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

	AUDITED	REVISED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Rev)	21,505	21,505
2. Inpatient Days (include private, exclude swing-bed)	21,505	21,505
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev)	21,505	21,505
5. Medicare NF Swing-Bed Days through Dec 31 (Rev)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev)	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev)	906	906

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Part I, Line 25, Col 27)	\$ 30,510,484	\$ 30,510,484
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)	\$ 30,510,484	\$ 30,510,484

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Rev)	\$ 35,180,846	\$ 35,180,846
29. Private Room Charges (excluding swing-bed charges)(Rev)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Rev)	\$ 35,180,846	\$ 35,180,846
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.867247	\$ 0.867247
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 1,635.94	\$ 1,635.94
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)	\$ 30,510,484	\$ 30,510,484

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,418.76	\$ 1,418.76
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,285,397	\$ 1,285,397
40. Cost Applicable to Medi-Cal (Desig Pub Hosp Sch 4A)	\$ 215,339	\$ 215,339
41. Cost Applicable to Medi-Cal (Desig Pub Hosp Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 1,500,736	\$ 1,500,736

(To Desig Pub Hosp Sch 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1386713030

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 4,777,446	\$ 4,777,446
7. Total Inpatient Days (Rev)	1,553	1,553
8. Average Per Diem Cost	\$ 3,076.27	\$ 3,076.27
9. Medi-Cal Inpatient Days (Rev)	70	70
10. Cost Applicable to Medi-Cal	\$ 215,339	\$ 215,339
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 215,339	\$ 215,339

(To Desig Pub Hosp Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1386713030

SPECIAL CARE UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev)	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 Desig Pub Hosp Sch 4)

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

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1710066634

	AUDITED	REVISED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 73,237	\$ 73,237	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 47,543,919	\$ 47,543,919	\$ 0
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 47,617,156	\$ 47,617,156	\$ 0
4. Total Distinct Part Patient Days (Rev)	103,045	103,045	
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 462.10	\$ 462.10	\$ 0.00
DPNF OVERPAYMENT AND OVERBILLINGS			
6. Medi-Cal Overpayments (Rev)	\$ 0	\$ 0	\$
7. Medi-Cal Credit Balances (Rev)	\$ 0	\$ 0	\$
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	313	313	
10. Total Licensed Capacity (All levels) (Rev)	416	416	
11. Total Medi-Cal DP Patient Days (Rev)	60,654	60,654	
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 1,031,239	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 1,031,239	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 18,676,767	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 6,079,178	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 24,755,945	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1710066634

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	AUDITED *	REVISED *	DIFFERENCE
0.00	Distinct Part	\$ 30,640,305	\$ 30,640,305	\$ 0
1.00	Old Capital Related Costs - Building and Fixtures	0	0	0
2.00	Old Capital Related Costs - Movable Equipment	0	0	0
3.00	New Capital Related Costs - Building and Fixtures	149,281	149,281	0
4.00	New Capital Related Costs - Movable Equipment	0	0	0
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	315,519	315,519	0
6.01	Non-Patient Telephones	91,257	91,257	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	46,126	46,126	0
6.04	Patient Admitting	582,024	582,024	0
6.05	Patient Business Office	768,136	768,136	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	4,255,403	4,255,403	0
7.00	Maintenance and Repairs	0	0	0
8.00	Operation of Plant	977,134	977,134	0
9.00	Laundry and Linen Service	824,370	824,370	0
10.00	Housekeeping	2,094,058	2,094,058	0
11.00	Dietary	4,002,581	4,002,581	0
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	1,673,390	1,673,390	0
15.00	Central Services and Supply	190,387	190,387	0
16.00	Pharmacy	177,121	177,121	0
17.00	Medical Records and Library	756,828	756,828	0
18.00	Social Service	0	0	0
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
21.00	Nursing School	0	0	0
21.01	Clinical Pastoral Education	0	0	0
22.00	Intern and Res Service - Salary and Fringes	0	0	0
23.00	Intern and Res - Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 47,543,919	\$ 47,543,919	\$ 0

(To DPNF Sch 1)

* From Schedule 8, Part I, line 34.

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

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1710066634

COL.	COST CENTER	REVISED CAP RELATED * (COL 1)	REVISED SAL & EMP BENEFITS * (COL 2)
1.00	Old Capital Related Costs - Building and Fixtures	\$ 0	\$ N/A
2.00	Old Capital Related Costs - Movable Equipment	0	N/A
3.00	New Capital Related Costs - Building and Fixtures	149,281	N/A
4.00	New Capital Related Costs - Movable Equipment	0	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	5,752	309,767
6.01	Non-Patient Telephones	0	0
6.02	Data Processing	0	0
6.03	Purchasing/Receiving	421	14,723
6.04	Patient Admitting	23,080	286,830
6.05	Patient Business Office	22,787	427,162
6.06		0	0
6.07		0	0
6.08		0	0
6.00	Administrative and General	85,295	829,109
7.00	Maintenance and Repairs	0	0
8.00	Operation of Plant	154,720	21,995
9.00	Laundry and Linen Service	46,808	18,586
10.00	Housekeeping	68,023	1,052,605
11.00	Dietary	347,389	1,716,167
12.00	Cafeteria	0	0
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	65,167	901,993
15.00	Central Services and Supply	16,180	87,079
16.00	Pharmacy	5,489	95,660
17.00	Medical Records and Library	40,848	317,501
18.00	Social Service	0	0
19.00		0	0
19.02		0	0
19.03		0	0
21.00	Nursing School	0	0
21.01	Clinical Pastoral Education	0	0
22.00	Intern and Res Service - Salary and Fringes	0	0
23.00	Intern and Res - Other Program	0	0
24.00	Paramedical Ed Program	0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 1,031,239	\$ 6,079,178

* These amounts include Skilled Nursing Facility expenses,
line 34.

(To DPNF SCH 1)

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	NON PATIENT PHONES 6.01	ALLOC COST 6.02	PURCHASING COST 6.03	ADMITTING COST 6.04	CREDIT AND COLLECTION 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	47,337	0	0	8,928	249,001	328,624	0	0	0	5,696,316	743,730
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	2,331	7,585	10,011	0	0	0	96,838	12,643
41.00 Radiology - Diagnostic	0	45,397	38,464	0	24,092	223,600	295,101	0	0	0	6,160,431	804,326
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0
44.00 Laboratory	0	43,795	22,626	0	68,245	153,677	202,818	0	0	0	6,282,878	820,313
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	448	4,023	5,310	0	0	0	535,381	69,901
49.00 Respiratory Therapy	0	13,718	0	0	5,690	20,756	27,393	0	0	0	1,417,712	185,101
50.00 Physical Therapy	0	10,848	7,542	0	159	15,418	20,348	0	0	0	1,126,413	147,068
51.00 Occupational Therapy	0	4,924	0	0	276	8,464	11,170	0	0	0	516,904	67,489
52.00 Speech Pathology	0	2,056	0	0	2	5,122	6,760	0	0	0	247,735	32,345
53.00 Electrocardiology	0	3,055	0	0	625	28,469	37,573	0	0	0	387,631	50,610
54.00 Electroencephalography	0	510	0	0	104	4,756	6,276	0	0	0	64,315	8,397
55.00 Medical Supplies Charged to Patients	0	0	0	0	233,546	49,177	64,902	0	0	0	2,772,456	361,981
55.30 IMPL. Dev. Charged To Patient	0	0	0	0	0	911	1,203	0	0	0	1,041,467	135,977
56.00 Drugs Charged to Patients	0	0	0	0	354,300	239,360	315,900	0	0	0	6,164,870	804,906
57.00 Renal Dialysis	0	0	0	0	0	1,700	2,244	0	0	0	340,249	44,424
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.01 Professional Services	0	6,686	0	0	0	14,512	19,153	0	0	0	618,503	80,754
63.60 FQHC	0	44,576	5,279	0	5,671	39,805	52,533	0	0	0	3,837,612	501,051
63.61 FQHC 2	0	63,315	77,682	0	10,535	67,797	89,477	0	0	0	5,148,558	672,213
63.62 FQHC 3	0	52,637	84,469	0	9,605	55,113	72,737	0	0	0	4,152,145	542,118
63.63 FQHC 4	0	186,823	27,905	0	33,804	318,529	420,384	0	0	0	14,857,049	1,939,785
60.00 Clinic	0	8,746	347,681	0	510	19,686	25,981	0	0	0	1,874,687	0
61.00 Emergency	0	106,635	14,330	0	1,920	327,870	432,713	0	0	0	10,498,486	1,370,717
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.64 FQHC 5	0	8,829	0	0	7,231	12,215	16,122	0	0	0	708,357	92,485
63.65 FQHC 6	0	10,084	754	0	929	9,910	13,079	0	0	0	1,495,246	195,224
63.66 FQHC 7	0	10,206	754	0	3,072	12,361	16,313	0	0	0	558,964	72,980
63.67 FQHC 8	0	23,137	21,871	0	2,948	27,537	36,342	0	0	0	1,540,110	201,082
63.68 FQHC 9	0	34,413	52,039	0	3,541	49,105	64,807	0	0	0	2,240,131	292,479
63.69 FQHC 10	0	0	0	0	0	0	0	0	0	0	0	0
63.70 FQHC 11	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	26,294	3,433
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 Satelite Clinic - Airport	0	0	0	0	0	0	0	0	0	0	0	0
99.02 HIV Services	0	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other spaces	0	0	0	0	0	0	0	0	0	0	228,967	29,895
100.01 Outside Services	0	0	0	0	0	0	0	0	0	0	8,853,175	1,155,900
100.02 Grants	0	21,430	19,609	0	4,470	0	0	0	0	0	3,175,704	414,630
100.03 Marketing	0	1,120	0	0	0	0	0	0	0	0	201,116	26,258
100.04 MICS	0	30	0	0	1,205	0	0	0	0	0	388,376	50,708
100.05 CIA/IRO Related Costs	0	31	0	0	0	0	0	0	0	0	35,400	4,622
TOTAL	0	<u>1,691,006</u>	<u>1,245,921</u>	0	<u>964,502</u>	<u>2,962,931</u>	<u>3,910,383</u>	0	0	0	<u>205,046,837</u>	<u>23,463,370</u>

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 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	409,863	52,304	313,532	27	0	0	127,363	0	0	323,786	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	18,107	0	0	0	0	0	0	14,399	0	9,863	0
41.00 Radiology - Diagnostic	0	265,905	26,118	178,437	0	0	0	29	20,440	12,442	290,756	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0
44.00 Laboratory	0	185,383	121	105,279	0	0	0	250	18,732	0	199,832	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	5,666	5,232	0
49.00 Respiratory Therapy	0	26,596	0	18,366	0	0	0	0	35,840	170	26,990	0
50.00 Physical Therapy	0	99,936	3,732	80,227	0	0	0	0	0	0	20,048	0
51.00 Occupational Therapy	0	54,571	0	0	0	0	0	17	0	0	11,005	0
52.00 Speech Pathology	0	33,025	0	0	0	0	0	0	0	0	6,660	0
53.00 Electrocardiology	0	23,498	0	24,975	0	0	0	0	4,027	0	37,020	0
54.00 Electroencephalography	0	3,922	1,051	0	0	0	0	0	672	0	6,184	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,745,144	0	63,946	0
55.30 IMPL. Dev. Charged To Patient	0	0	0	0	0	0	0	0	0	0	1,185	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	4,826,204	311,249	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	2,211	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.01 Professional Services	0	70,600	0	16,291	0	0	0	621	0	0	18,871	0
63.60 FQHC	0	0	0	0	0	0	0	71,518	0	0	51,760	0
63.61 FQHC 2	0	0	0	0	0	0	0	116,186	0	0	88,160	0
63.62 FQHC 3	0	147,916	0	0	0	0	0	69,300	0	0	71,666	0
63.63 FQHC 4	0	557,117	167	0	0	0	0	397,091	0	0	414,195	0
60.00 Clinic	0	18,017	0	421,655	0	0	0	36,555	0	0	25,599	146,611
61.00 Emergency	0	290,656	143,228	395,835	83,736	0	0	369,233	0	0	426,343	283,362
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.64 FQHC 5	0	0	0	0	0	0	0	20,854	0	0	15,884	0
63.65 FQHC 6	0	0	0	0	0	0	0	359	0	0	12,887	0
63.66 FQHC 7	0	0	0	0	0	0	0	14,650	0	0	16,073	0
63.67 FQHC 8	0	0	0	0	0	0	0	48,254	0	0	35,807	0
63.68 FQHC 9	0	0	0	0	0	0	0	57,551	0	0	63,853	0
63.69 FQHC 10	0	0	0	0	0	0	0	0	0	0	0	0
63.70 FQHC 11	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	31,306	0	5,840	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 Satelite Clinic - Airport	0	0	0	0	0	0	0	0	0	0	0	0
99.02 HIV Services	0	0	0	0	0	0	0	0	0	0	0	0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0	0	0	0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other spaces	0	274,287	0	0	0	0	0	0	0	0	0	0
100.01 Outside Services	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Grants	0	44,112	0	16,215	0	0	0	29,297	13,947	27,183	0	0
100.03 Marketing	0	5,122	0	0	0	0	0	0	0	0	0	0
100.04 MICS	0	150,746	434	79,843	1,032,710	0	0	0	26	15,175	0	0
100.05 CIA/IRO Related Costs	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	5,945,495	1,230,234	5,049,715	5,997,750	0	0	4,102,960	2,305,752	5,082,530	3,852,815	1,585,998

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	7,666,922		7,666,922
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	151,850		151,850
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	7,758,884		7,758,884
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
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	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	7,612,789		7,612,789
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	616,181		616,181
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,710,776		1,710,776
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,477,425		1,477,425
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	649,986		649,986
52.00 Speech Pathology	0	0	0	0	0	0	0	0	319,766		319,766
53.00 Electrocardiology	0	0	0	0	0	0	0	0	527,760		527,760
54.00 Electroencephalography	0	0	0	0	0	0	0	0	84,541		84,541
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	4,943,527		4,943,527
55.30 IMPL. Dev. Charged To Patient	0	0	0	0	0	0	0	0	1,178,629		1,178,629
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	12,107,228		12,107,228
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	386,883		386,883
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.01 Professional Services	0	0	0	0	0	0	0	0	805,640		805,640
63.60 FQHC	0	0	0	0	0	0	0	0	4,461,941		4,461,941
63.61 FQHC 2	0	0	0	0	0	0	0	0	6,025,116		6,025,116
63.62 FQHC 3	0	0	0	0	0	0	0	0	4,983,145		4,983,145
63.63 FQHC 4	0	0	0	0	0	0	0	0	18,165,405		18,165,405
60.00 Clinic	0	0	0	0	0	118,383	46,834	0	2,688,341	(169,106)	2,519,235
61.00 Emergency	0	0	0	0	0	19,136	7,570	0	13,888,301	(27,335)	13,860,966
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.64 FQHC 5	0	0	0	0	0	0	0	0	837,581		837,581
63.65 FQHC 6	0	0	0	0	0	0	0	0	1,703,716		1,703,716
63.66 FQHC 7	0	0	0	0	0	0	0	0	662,668		662,668
63.67 FQHC 8	0	0	0	0	0	0	0	0	1,825,252		1,825,252
63.68 FQHC 9	0	0	0	0	0	0	0	0	2,654,014		2,654,014
63.69 FQHC 10	0	0	0	0	0	0	0	0	0		0
63.70 FQHC 11	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	66,874		66,874
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 Satalite Clinic - Airport	0	0	0	0	0	0	0	0	0		0
99.02 HIV Services	0	0	0	0	0	0	0	0	0		0
99.03 Women Service Line	0	0	0	0	0	0	0	0	0		0
99.04 Community Health Education	0	0	0	0	0	0	0	0	0		0
100.00 Other spaces	0	0	0	0	0	0	0	0	533,148		533,148
100.01 Outside Services	0	0	0	0	0	0	0	0	10,009,075		10,009,075
100.02 Grants	0	0	0	0	0	0	0	0	3,721,086		3,721,086
100.03 Marketing	0	0	0	0	0	0	0	0	232,497		232,497
100.04 MICS	0	0	0	0	0	0	0	0	1,718,018		1,718,018
100.05 CIA/IRO Related Costs	0	0	0	0	0	0	0	0	40,022		40,022
TOTAL	0	0	0	0	0	436,718	172,772	0	205,046,837	(196,441)	204,850,396

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	EMP BENE (GROSS SALARIES) 5.00	NON-PATIENT PHONES (# OF LINES) 6.01	STAT 6.02	PURCHASING (COSTED SUPPLIES) 6.03	ADMITTING (GROSS CHARGES) 6.04	CREDIT AND COLLECTION (GROSS CHARGES) 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST) 6.09	MAINT & REPAIRS (SQ FT) 7.00	
ANCILLARY COST CENTERS												
37.00	Operating Room	2,802,073		132,432	28,225,559	28,225,559				5,696,316		
38.00	Recovery Room									0		
39.00	Delivery Room and Labor Room									0		
40.00	Anesthesiology			34,574	859,825	859,825				96,838		
41.00	Radiology - Diagnostic	2,687,228	51	357,354	25,346,223	25,346,223				6,160,431		
41.01										0		
41.02										0		
42.00	Radiology - Therapeutic									0		
43.00	Radioisotope									0		
44.00	Laboratory	2,592,381	30	1,012,274	17,420,045	17,420,045				6,282,878		
44.01	Pathological Lab									0		
46.00	Whole Blood			6,650	456,059	456,059				535,381		
49.00	Respiratory Therapy	812,016		84,405	2,352,819	2,352,819				1,417,712		
50.00	Physical Therapy	642,124	10	2,365	1,747,662	1,747,662				1,126,413		
51.00	Occupational Therapy	291,476		4,089	959,384	959,384				516,904		
52.00	Speech Pathology	121,681		31	580,608	580,608				247,735		
53.00	Electrocardiology	180,860		9,275	3,227,132	3,227,132				387,631		
54.00	Electroencephalography	30,196		1,549	539,067	539,067				64,315		
55.00	Medical Supplies Charged to Patients			3,464,184	5,574,434	5,574,434				2,772,456		
55.30	IMPL. Dev. Charged To Patient				103,294	103,294				1,041,467		
56.00	Drugs Charged to Patients			5,255,311	27,132,637	27,132,637				6,164,870		
57.00	Renal Dialysis				192,708	192,708				340,249		
58.00	ASC (Non-Distinct Part)									0		
58.01	Professional Services	395,756			1,645,037	1,645,037				618,503		
63.60	FQHC	2,638,636	7	84,112	4,512,079	4,512,079				3,837,612		
63.61	FQHC 2	3,747,836	103	156,272	7,685,184	7,685,184				5,148,558		
63.62	FQHC 3	3,115,779	112	142,470	6,247,378	6,247,378				4,152,145		
63.63	FQHC 4	11,058,762	37	501,411	36,106,814	36,106,814				14,857,049		
60.00	Clinic	517,702	461	7,558	2,231,529	2,231,529				0		
61.00	Emergency	6,312,120	19	28,478	37,165,734	37,165,734				10,498,486		
62.00	Observation Beds									0		
63.64	FQHC 5	522,623		107,259	1,384,684	1,384,684				708,357		
63.65	FQHC 6	596,900	1	13,783	1,123,395	1,123,395				1,495,246		
63.66	FQHC 7	604,155	1	45,569	1,401,137	1,401,137				558,964		
63.67	FQHC 8	1,369,540	29	43,726	3,121,425	3,121,425				1,540,110		
63.68	FQHC 9	2,037,041	69	52,525	5,566,292	5,566,292				2,240,131		
63.69	FQHC 10									0		
63.70	FQHC 11									0		
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen									26,294		
97.00	Research									0		
98.00	Physicians' Private Office									0		
99.00	Nonpaid Workers									0		
99.01	Satellite Clinic - Airport									0		
99.02	HIV Services									0		
99.03	Women Service Line									0		
99.04	Community Health Education									0		
100.00	Other spaces									228,967		
100.01	Outside Services									8,853,175		
100.02	Grants	1,268,496	26	66,304						3,175,704		
100.03	Marketing	66,319								201,116		
100.04	MICS	1,776		17,870						388,376		
100.05	CIA/IRO Related Costs	1,837								35,400		
TOTAL		100,097,105	1,652	0	14,306,421	335,863,086	335,863,086	0	0	0	179,708,780	0
COST TO BE ALLOCATED		1,691,006	1,245,921	0	964,502	2,962,931	3,910,383	0	0	0	23,463,370	0
UNIT COST MULTIPLIER - SCH 8		0.016894	754.189467	0.000000	0.067417	0.008822	0.011643	0.000000	0.000000	0.000000	0.130563	0.000000

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (HR SERV) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS CHARGES) 17.00	SOC SERV (TIME SPENT) 18.00	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	22,885	60,316	4,080	2		30,549			28,225,559			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room												
40.00	Anesthesiology	1,011						33,165		859,825			
41.00	Radiology - Diagnostic	14,847	30,118	2,322			7	47,081	14,602	25,346,223			
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	10,351	140	1,370			60	43,146		17,420,045			
44.01	Pathological Lab												
46.00	Whole Blood								6,650	456,059			
49.00	Respiratory Therapy	1,485		239				82,551	200	2,352,819			
50.00	Physical Therapy	5,580	4,304	1,044						1,747,662			
51.00	Occupational Therapy	3,047					4			959,384			
52.00	Speech Pathology	1,844								580,608			
53.00	Electrocardiology	1,312		325				9,275		3,227,132			
54.00	Electroencephalography	219	1,212					1,549		539,067			
55.00	Medical Supplies Charged to Patients							4,019,677		5,574,434			
55.30	IMPL. Dev. Charged To Patient									103,294			
56.00	Drugs Charged to Patients								5,663,901	27,132,637			
57.00	Renal Dialysis									192,708			
58.00	ASC (Non-Distinct Part)												
58.01	Professional Services	3,942		212			149			1,645,037			
63.60	FQHC						17,154			4,512,079			
63.61	FQHC 2						27,868			7,685,184			
63.62	FQHC 3	8,259					16,622			6,247,378			
63.63	FQHC 4	31,107	193				95,245			36,106,814			
60.00	Clinic	1,006		5,487			8,768			2,231,529	1,130		
61.00	Emergency	16,229	165,166	5,151	6,272		88,563			37,165,734	2,184		
62.00	Observation Beds												
63.64	FQHC 5						5,002			1,384,684			
63.65	FQHC 6						86			1,123,395			
63.66	FQHC 7						3,514			1,401,137			
63.67	FQHC 8						11,574			3,121,425			
63.68	FQHC 9						13,804			5,566,292			
63.69	FQHC 10												
63.70	FQHC 11												
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	1,748		76									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01	Satellite Clinic - Airport												
99.02	HIV Services												
99.03	Women Service Line												
99.04	Community Health Education												
100.00	Other spaces	15,315											
100.01	Outside Services												
100.02	Grants	2,463		211			7,027	32,125	31,901				
100.03	Marketing	286											
100.04	MICS	8,417	500	1,039	77,352			61	17,809				
100.05	CIA/IRO Related Costs												
TOTAL		331,971	1,418,672	65,712	449,243	0	0	984,123	5,310,955	5,964,718	335,863,086	12,224	0
COST TO BE ALLOCATED		5,945,495	1,230,234	5,049,715	5,997,750	0	0	4,102,960	2,305,752	5,082,530	3,852,815	1,585,998	0
UNIT COST MULTIPLIER - SCH 8		17.909683	0.867173	76.846164	13.350792	0.000000	0.000000	4.169154	0.434150	0.852099	0.011471	129.744612	0.000000

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 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	21.00	21.01	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Capital Related Costs - Building and Fixtures
- 2.00 Old Capital Related Costs - Movable Equipment
- 3.00 New Capital Related Costs - Building and Fixtures
- 4.00 New Capital Related 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 and Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 21.00 Nursing School
- 21.01 Clinical Pastoral Education
- 22.00 Intern and Res Service - Salary and Fringes
- 23.00 Intern and Res - Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults and Pediatrics (Gen Routine) 368 368
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 31.00 Subprovider 1 1,477 1,477
- 31.01 Subprovider 2 Psych
- 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:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 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	21.00	21.01	22.00	23.00	24.00

ANCILLARY COST CENTERS

- 37.00 Operating Room
- 38.00 Recovery Room
- 39.00 Delivery Room and Labor Room
- 40.00 Anesthesiology
- 41.00 Radiology - Diagnostic
- 41.01
- 41.02
- 42.00 Radiology - Therapeutic
- 43.00 Radioisotope
- 44.00 Laboratory
- 44.01 Pathological Lab
- 46.00 Whole Blood
- 49.00 Respiratory Therapy
- 50.00 Physical Therapy
- 51.00 Occupational Therapy
- 52.00 Speech Pathology
- 53.00 Electrocardiology
- 54.00 Electroencephalography
- 55.00 Medical Supplies Charged to Patients
- 55.30 IMPL. Dev. Charged To Patient
- 56.00 Drugs Charged to Patients
- 57.00 Renal Dialysis
- 58.00 ASC (Non-Distinct Part)
- 58.01 Professional Services
- 63.60 FQHC
- 63.61 FQHC 2
- 63.62 FQHC 3
- 63.63 FQHC 4
- 60.00 Clinic
- 61.00 Emergency
- 62.00 Observation Beds
- 63.64 FQHC 5
- 63.65 FQHC 6
- 63.66 FQHC 7
- 63.67 FQHC 8
- 63.68 FQHC 9
- 63.69 FQHC 10
- 63.70 FQHC 11

730 730
118 118

NONREIMBURSABLE COST CENTERS

- 96.00 Gift, Flower, Coffee Shop and Canteen
- 97.00 Research
- 98.00 Physicians' Private Office
- 99.00 Nonpaid Workers
- 99.01 Satellite Clinic - Airport
- 99.02 HIV Services
- 99.03 Women Service Line
- 99.04 Community Health Education
- 100.00 Other spaces
- 100.01 Outside Services
- 100.02 Grants
- 100.03 Marketing
- 100.04 MICS
- 100.05 CIA/IRO Related Costs

TOTAL	0	0	0	0	2,693	2,693	0
COST TO BE ALLOCATED	0	0	0	0	436,718	172,772	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	162.167944	64.155793	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment	0	0	0
3.00	New Capital Related Costs - Building and Fixtures	5,964,482	0	5,964,482
4.00	New Capital Related Costs - Movable Equipment	0	0	0
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	1,660,178	0	1,660,178
6.01	Non-Patient Telephones	1,245,921	0	1,245,921
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	950,670	0	950,670
6.04	Patient Admitting	2,818,985	0	2,818,985
6.05	Patient Business Office	3,696,277	0	3,696,277
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	22,607,301	0	22,607,301
7.00	Maintenance and Repairs	0	0	0
8.00	Operation of Plant	4,331,068	0	4,331,068
9.00	Laundry and Linen Service	971,717	0	971,717
10.00	Housekeeping	4,160,648	0	4,160,648
11.00	Dietary	4,296,094	0	4,296,094
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	3,209,848	0	3,209,848
15.00	Central Services and Supply	1,580,891	0	1,580,891
16.00	Pharmacy	4,140,895	0	4,140,895
17.00	Medical Records and Library	3,003,663	0	3,003,663
18.00	Social Service	1,230,767	0	1,230,767
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
21.00	Nursing School	0	0	0
21.01	Clinical Pastoral Education	0	0	0
22.00	Intern and Res Service - Salary and Fringes	384,285	0	384,285
23.00	Intern and Res - Other Program	152,819	0	152,819
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	10,265,708	0	10,265,708
26.00	Intensive Care Unit	3,386,950	0	3,386,950
27.00	Coronary Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
31.00	Subprovider 1	10,136,952	0	10,136,952
31.01	Subprovider 2 Psych	0	0	0
32.00		0	0	0
33.00	Nursery	0	0	0
34.00	Medicare Certified Nursing Facility	30,640,305	0	30,640,305
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SAN MATEO MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 4,720,283	\$ 0	\$ 4,720,283
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	0	0	0
40.00	Anesthesiology	61,796	0	61,796
41.00	Radiology - Diagnostic	5,311,807	0	5,311,807
41.01		0	0	0
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	0	0	0
44.00	Laboratory	5,636,965	0	5,636,965
44.01	Pathological Lab	0	0	0
46.00	Whole Blood	525,600	0	525,600
49.00	Respiratory Therapy	1,327,953	0	1,327,953
50.00	Physical Therapy	988,675	0	988,675
51.00	Occupational Therapy	446,517	0	446,517
52.00	Speech Pathology	206,227	0	206,227
53.00	Electrocardiology	298,293	0	298,293
54.00	Electroencephalography	49,394	0	49,394
55.00	Medical Supplies Charged to Patients	2,424,831	0	2,424,831
55.30	IMPL. Dev. Charged To Patient	1,039,353	0	1,039,353
56.00	Drugs Charged to Patients	5,255,311	0	5,255,311
57.00	Renal Dialysis	336,305	0	336,305
58.00	ASC (Non-Distinct Part)	0	0	0
58.01	Professional Services	519,217	0	519,217
63.60	FQHC	3,689,748	0	3,689,748
63.61	FQHC 2	4,839,752	0	4,839,752
63.62	FQHC 3	3,754,108	0	3,754,108
63.63	FQHC 4	13,404,540	0	13,404,540
60.00	Clinic	1,457,043	0	1,457,043
61.00	Emergency	9,372,387	0	9,372,387
62.00	Observation Beds	0	0	0
63.64	FQHC 5	663,960	0	663,960
63.65	FQHC 6	1,460,489	0	1,460,489
63.66	FQHC 7	516,258	0	516,258
63.67	FQHC 8	888,892	539,383	1,428,275
63.68	FQHC 9	2,575,609	(539,383)	2,036,226
63.69	FQHC 10	0	0	0
63.70	FQHC 11	0	0	0
	SUBTOTAL	\$ 192,607,737	\$ 0	\$ 192,607,737
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	161	0	161
97.00	Research	0	0	0
98.00	Physicians' Private Office	0	0	0
99.00	Nonpaid Workers	0	0	0
99.01	Satelite Clinic - Airport	0	0	0
99.02	HIV Services	0	0	0
99.03	Women Service Line	0	0	0
99.04	Community Health Education	0	0	0
100.00	Other spaces	0	0	0
100.01	Outside Services	8,853,175	0	8,853,175
100.02	Grants	3,093,372	0	3,093,372
100.03	Marketing	195,720	0	195,720
100.04	MICS	261,303	0	261,303
100.05	CIA/IRO Related Costs	35,369	0	35,369
100.99	SUBTOTAL	\$ 12,439,100	\$ 0	\$ 12,439,100
101	TOTAL	\$ 205,046,837	\$ 0	\$ 205,046,837

(To Schedule 8)

Provider Name:
SAN MATEO MEDICAL CENTER

	TOTAL REV (Page 1)	REVISION 1	REVISION									
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	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Pathological Lab	0											
46.00 Whole Blood	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											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
55.30 IMPL. Dev. Charged To Patient	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
58.01 Professional Services	0											
63.60 FQHC	0											
63.61 FQHC 2	0											
63.62 FQHC 3	0											
63.63 FQHC 4	0											
60.00 Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
63.64 FQHC 5	0											
63.65 FQHC 6	0											
63.66 FQHC 7	0											
63.67 FQHC 8	539,383	539,383										
63.68 FQHC 9	(539,383)	(539,383)										
63.69 FQHC 10	0											
63.70 FQHC 11	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01 Satellite Clinic - Airport	0											
99.02 HIV Services	0											
99.03 Women Service Line	0											
99.04 Community Health Education	0											
100.00 Other spaces	0											
100.01 Outside Services	0											
100.02 Grants	0											
100.03 Marketing	0											
100.04 MICS	0											
100.05 CIA/IRO Related Costs	0											
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name			Fiscal Period				Provider NPI		Revisions	
SAN MATEO MEDICAL CENTER			JULY 1, 2009 THROUGH JUNE 30, 2010				1386713030		3	
Report References										
Rev. No.	Audit Report	Cost Report					Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
		Work Sheet	Part	Title	Line	Col.				
<u>REVISION TO AUDITED COSTS</u>										
1	10A	A			63.67	7.00	FQHC 8	\$888,892	\$539,383	\$1,428,275
	10A	A			63.68	7.00	FQHC 9	2,575,609	(539,383)	2,036,226
<p>To revise the audited professional fees in accordance with the Report of Findings dated January 17, 2013, Appeal Issue Number 1, Case Number HA13-0610-019B-AH.</p>										

Provider Name				Fiscal Period				Provider NPI		Revisions
SAN MATEO MEDICAL CENTER				JULY 1, 2009 THROUGH JUNE 30, 2010				1386713030		3
Report References							Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
Rev. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>REVISION TO AUDITED TOTAL CHARGES</u>										
2	DPH 5	C	I		63.60	8	FQHC	\$4,512,079	(\$2,202,796)	\$2,309,283
	DPH 5	C	I		63.61	8	FQHC 2	7,685,184	(4,006,616)	3,678,568
	DPH 5	C	I		63.62	8	FQHC 3	6,247,378	(3,181,421)	3,065,957
	DPH 5	C	I		63.63	8	FQHC 4	36,106,814	(18,304,472)	17,802,342
	DPH 5	C	I		63.64	8	FQHC 5	1,384,684	(535,519)	849,165
	DPH 5	C	I		63.65	8	FQHC 6	1,123,395	(475,495)	647,900
	DPH 5	C	I		63.66	8	FQHC 7	1,401,137	(530,851)	870,286
	DPH 5	C	I		63.67	8	FQHC 8	3,121,425	(1,420,220)	1,701,205
	DPH 5	C	I		63.68	8	FQHC 9	5,566,292	(2,383,809)	3,182,483
	DPH 5	C	I		N/A	8	Total	190,572,024	(33,041,199)	157,530,825
To revise the audited professional services revenue in accordance with the Report of Findings dated January 17, 2013, Appeal Issue Number 2, Case Number HA13-0610-019B-AH.										

Provider Name							Fiscal Period			Provider NPI		Revisions
SAN MATEO MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1386713030		3
Report References							Explanation of Revisions	As Audited	Increase (Decrease)	As Revised		
Rev. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>REVISION TO AUDITED MEDI-CAL SETTLEMENT DATA</u>												
3	DPH 6	D-4	XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	\$59,854	\$8,590	\$68,444			
	DPH 6	D-4	XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalogram	0	757	757			
	DPH 6	D-4	XIX	55.30	2	Medi-Cal Ancillary Charges - Implant Devices Charged to Patients	0	4,075	4,075			
	DPH 6	D-4	XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	101,160	(9,347)	91,813			
	DPH 6	D-4	XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	237,458	(4,075)	233,383			
To revise the audited Medi-Cal settlement in accordance with the Report of Findings dated January 17, 2013, Appeal Issue Number 3, Case Number HA13-0610-019B-AH.												