

**REPORT  
ON THE  
COST REPORT REVIEW**

**ARROWHEAD REGIONAL MEDICAL CENTER  
COLTON, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIERS:  
1790781169 AND 1477623759**

**FISCAL PERIOD ENDED  
JUNE 30, 2011**

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

**Section Chief: Julio M. Cueto  
Audit Supervisor: Lucia Martinez  
Auditor: Margarita Gamboa**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 23, 2014

Arvind Oswal, Controller  
Arrowhead Regional Medical Center  
400 North Pepper Avenue  
Colton, CA 92324-1819

ARROWHEAD REGIONAL MEDICAL CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1790781169  
FISCAL PERIOD ENDED JUNE 30, 2011

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$232,268, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

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

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

Arvind Oswal  
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If you have questions regarding this report, you may call the Audits Section—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief  
Audits Section—Rancho Cuamonga  
Financial Audits Branch

Certified

cc: Vere Williams, Senior Accountant

Thomas Flores  
Internal Auditor  
222 W. Hospitality Lane, Fourth Floor  
San Bernardino, CA 92415-0018

Menaka Burkitt  
Internal Auditor  
222 W. Hospitality Lane, Fourth Floor  
San Bernardino, CA 92415-0018

**SUMMARY OF FINDINGS**

**Provider Name:**  
**ARROWHEAD REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1477623759</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Desig Pub Hosp Cost (DESIG PUB HOSP SCH 1)</b> <b>Provider NPI: 1790781169</b>		
Reported		\$ 86,445,398
Net Change		\$ (67,749)
Audited Cost		\$ 86,377,649
Audited Amount Due Provider (State)	\$ (232,268)	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement</b> <b>Due Provider (State) - (Lines 1 through 7)</b>	\$ (232,268)	
<b>9. Total Medi-Cal Cost</b>		\$ 86,377,649

**SUMMARY OF FINDINGS**

**Provider Name:**  
**ARROWHEAD REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement</b> <b>Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due</b> <b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (232,268)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1477623759

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>2,088,983</u>	\$ <u>1,345,026</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST (Lines 1 through 4)	\$ <u>2,088,983</u>	\$ <u>1,345,026</u>
6. Interim Payments (Adj 37)	\$ <u>0</u>	\$ <u>(1,596,957)</u>
7. Sub-Total	\$ <u>0</u>	\$ <u>0</u>
8.	\$ <u>0</u>	\$ <u>0</u>
9.	\$ <u>0</u>	\$ <u>0</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL NET COST	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
ARROWHEAD REGIONAL MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2011Provider NPI:  
1477623759

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 2,088,983 \$ 1,355,779

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 35) \$ 2,536,456 \$ 938,1883. Inpatient Ancillary Service Charges (Adj 35) \$ 2,429,665 \$ 2,620,5284. Total Charges - Medi-Cal Inpatient Services \$ 4,966,121 \$ 3,558,7165. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 2,877,138 \$ 2,202,9376. 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:  
ARROWHEAD REGIONAL MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2011Provider NPI:  
1477623759

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>480,731</u>	\$ <u>562,290</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>1,608,252</u>	\$ <u>793,489</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4. Outpatient Primary Payer Payments (Adj 44)	\$ <u>(1,034,728)</u>	\$ <u>0</u>
5. Outpatient Primary Payer Payments (Adj 44)	\$ <u>1,034,728</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>2,088,983</u>	\$ <u>1,355,779</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>2,088,983</u>	\$ <u>1,355,779</u>
		(To Schedule 2)
9. Medi-Cal Deductible (Adj 36)	\$ <u>0</u>	\$ <u>(5,679)</u>
10. Medi-Cal Coinsurance (Adj 36)	\$ <u>0</u>	\$ <u>(5,074)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>2,088,983</u>	\$ <u>1,345,026</u>
		(To Schedule 1)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ARROWHEAD REGIONAL MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2011Provider NPI:  
1477623759

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adjs 25-27)	70,577	90,983
2. Inpatient Days (include private, exclude swing-bed)	70,577	90,983
3. Private Room Days (exclude swing-bed private room) (Adjs 25-27)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	70,577	90,983
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 31)	1,508	0

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 26)	\$ 75,268,853	\$ 106,885,961
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)	\$ 75,268,853	\$ 106,885,961

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 120,877,180	\$ 120,877,180
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 120,877,180	\$ 120,877,180
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.622689	\$ 0.884253
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)	\$ 1,712.70	\$ 1,328.57
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)	\$ 75,268,853	\$ 106,885,961

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,066.48	\$ 1,174.79
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,608,252	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 793,489
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,608,252	\$ 793,489

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1477623759

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 3,683,285	\$ 4,585,775
2. Total Inpatient Days (Adj 27)	6,367	6,366
3. Average Per Diem Cost	\$ 578.50	\$ 720.35
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 11,018,537	\$ 12,279,280
7. Total Inpatient Days (Adj 27)	5,380	5,374
8. Average Per Diem Cost	\$ 2,048.06	\$ 2,284.94
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 26)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 26)	\$ 6,429,669	\$ 7,124,725
17. Total Inpatient Days (Adj )	2,636	2,636
18. Average Per Diem Cost	\$ 2,439.18	\$ 2,702.85
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 26)	\$ 10,545,315	\$ 11,298,661
22. Total Inpatient Days (Adj 27)	5,670	5,287
23. Average Per Diem Cost	\$ 1,859.84	\$ 2,137.06
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 8,759,477	\$ 8,768,138
27. Total Inpatient Days (Adj )	5,956	5,956
28. Average Per Diem Cost	\$ 1,470.70	\$ 1,472.15
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
31. Per Diem Rate (Adj 32)	\$ 0.00	\$ 351.26
32. Medi-Cal Inpatient Days (Adj 32)	0	2,231
33. Cost Applicable to Medi-Cal	\$ 0	\$ 783,661
<b>ADMINISTRATIVE DAYS</b>		
34. Per Diem Rate (Adj 33)	\$ 0.00	\$ 409.48
35. Medi-Cal Inpatient Days (Adj 33)	0	24
36. Cost Applicable to Medi-Cal	\$ 0	\$ 9,828
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30,33,36)	\$ 0	\$ 793,489

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1477623759

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 0	\$ 0
26. Total Inpatient Days (Adj )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1477623759

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adjs 28-30)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 15,223,940	\$ 60,796,174	0.250410	\$ 0	\$ 0
51.00	Recovery Room	4,332,933	28,723,554	0.150849	0	0
52.00	Delivery Room and Labor Room	8,262,947	15,251,216	0.541789	0	0
53.00	Anesthesiology	1,716,492	20,701,899	0.082915	0	0
54.00	Radiology-Diagnostic	11,247,684	35,462,929	0.317167	199,259	63,198
54.01	Ultra Sound	1,802,552	9,234,760	0.195192	16,836	3,286
55.00	Radiology-Therapeutic	1,905,993	10,272,967	0.185535	0	0
56.00	Radioisotope	508,436	6,414,738	0.079261	2,549	202
57.00	Computed Tomography (CT) Scan	2,718,203	96,364,118	0.028208	0	0
58.00	Magnetic Resonance Imaging (MRI)	680,068	11,759,809	0.057830	0	0
59.00	Cardiac Catheterization	379,332	5,489,235	0.069105	0	0
60.00	Laboratory	16,094,006	138,837,449	0.115920	846,232	98,095
60.01	Blood Laboratory	0	0	0.000000	0	0
61.00	PBP Clinical Laboratory Servs-Prog Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	4,910,816	10,703,942	0.458786	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	8,727,375	62,358,776	0.139954	0	0
65.01	Pulmonary Function	389,665	322,289	1.209053	0	0
66.00	Physical Therapy	3,107,322	7,466,536	0.416166	217,181	90,383
67.00	Occupational Therapy	1,051,668	3,380,822	0.311069	74,215	23,086
68.00	Speech Pathology	313,377	1,624,399	0.192919	0	0
69.00	Electrocardiology	2,251,164	18,777,924	0.119884	0	0
70.00	Electroencephalography	671,690	3,257,176	0.206219	0	0
71.00	Medical Supplies Charged to Patients	27,263,108	140,294,689	0.194327	0	0
72.00	Implantable Devices Charged to Patients	0	0	0.000000	0	0
73.00	Drugs Charged to Patients	38,877,243	173,041,509	0.224670	1,264,256	284,040
74.00	Renal Dialysis	3,592,757	8,927,284	0.402447	0	0
75.00	ASC (Non-Distinct Part)	12,236,664	31,761,096	0.385272	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	23,561,675	38,863,726	0.606264	0	0
90.01	Psych AES Unit	9,252,368	5,521,282	1.675765	0	0
91.00	Emergency	23,554,321	108,954,830	0.216184	0	0
92.00	Observation Beds (Non-Distinct Part)	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
101.00	Home Health Agency	0	1,509,490	0.000000	0	0
	TOTAL	\$ 224,633,798	\$ 1,056,074,618		\$ 2,620,528	\$ 562,290

(To Schedule 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2011Provider NPI:  
1477623759

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 34)	AUDITED
50.00	Operating Room	\$ 52,876	\$ (52,876)	\$ 0
51.00	Recovery Room	21,795	(21,795)	0
52.00	Delivery Room and Labor Room	52,202	(52,202)	0
53.00	Anesthesiology	9,540	(9,540)	0
54.00	Radiology-Diagnostic	19,143	180,116	199,259
54.01	Ultra Sound	15,259	1,577	16,836
55.00	Radiology-Therapeutic	114,794	(114,794)	0
56.00	Radioisotope	16,213	(13,664)	2,549
57.00	Computed Tomography (CT) Scan	35,173	(35,173)	0
58.00	Magnetic Resonance Imaging (MRI)	25,187	(25,187)	0
59.00	Cardiac Catheterization			0
60.00	Laboratory	515,756	330,476	846,232
60.01	Blood Laboratory			0
61.00	PBP Clinical Laboratory Servs-Prog Only			0
62.00	Whole Blood & Packed Red Blood Cells	25,101	(25,101)	0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	143,191	(143,191)	0
65.01	Pulmonary Function			0
66.00	Physical Therapy	86,769	130,412	217,181
67.00	Occupational Therapy	34,170	40,045	74,215
68.00	Speech Pathology	27,730	(27,730)	0
69.00	Electrocardiology	75,688	(75,688)	0
70.00	Electroencephalography	1,387	(1,387)	0
71.00	Medical Supplies Charged to Patients	295,230	(295,230)	0
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	817,312	446,944	1,264,256
74.00	Renal Dialysis	41,068	(41,068)	0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
90.01	Psych AES Unit			0
91.00	Emergency	4,081	(4,081)	0
92.00	Observation Beds (Non-Distinct Part)			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 2,429,665	\$ 190,863	\$ 2,620,528

(To Schedule 5)



## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1790781169

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Desig Pub Hosp Sch 3)	\$ <u>86,445,398</u>	\$ <u>86,377,649</u>
2. Excess Reasonable Cost Over Charges (Desig Pub Hosp Sch 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. Subtotal (Sum of Lines 1 through 4)	\$ <u>86,445,398</u>	\$ <u>86,377,649</u>
6.	\$ <u>0</u>	\$ <u>0</u>
7.	\$ <u>0</u>	\$ <u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u><u>86,445,398</u></u>	\$ <u><u>86,377,649</u></u>
	(To Summary of Findings)	
9. Interim Payments (Adj 41)	\$ <u>0</u>	\$ <u>(62,338,282)</u>
10. Medi-Cal Credit Balances (Adj 42)	\$ <u>0</u>	\$ <u>(100,286)</u>
11. Medi-Cal Overpayments (Adj 43)	\$ <u>0</u>	\$ <u>(131,982)</u>
12.	\$ <u>0</u>	\$ <u>0</u>
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>0</u></u>	\$ <u><u>(232,268)</u></u>
	(To Summary of Findings)	

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

**Provider Name:**  
**ARROWHEAD REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1790781169**

<b>REPORTED</b>
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<b>AUDITED</b>
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**REASONABLE COST OF MEDI-CAL INPATIENT SERVICES**

1. Cost of Covered Services (Desig Pub Hosp Sch 3)	\$ <u>86,445,398</u>	\$ <u>87,283,225</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Adj 40)	\$ <u>120,877,180</u>	\$ <u>99,102,060</u>
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3. Inpatient Ancillary Service Charges (Adj 40)	\$ <u>195,915,191</u>	\$ <u>181,103,628</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>316,792,371</u>	\$ <u>280,205,688</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>230,346,973</u>	\$ <u>192,922,463</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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

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

**Provider Name:**  
**ARROWHEAD REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1790781169**

	<b>REPORTED</b>	<b>AUDITED</b>
1. Medi-Cal Inpatient Ancillary Services (Desig Pub Hosp Sch 5)	\$ 39,003,624	\$ 34,728,903
2. Medi-Cal Inpatient Routine Services (Desig Pub Hosp Sch 4)	\$ 47,441,774	\$ 52,554,322
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4. Medical and Other Services	\$ 0	\$ 0
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 86,445,398	\$ 87,283,225
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Desig Pub Hosp Sch 7)	( See Desig \$ Pub Hosp Sch 1)	\$ 0
8. SUBTOTAL	\$ 86,445,398	\$ 87,283,225 (To Desig Pub Hosp Sch 2)
9. Medi-Cal Deductible (Adj 41)	\$ 0	\$ (453,576)
10. Medi-Cal Coinsurance (Adj 41)	\$ 0	\$ (452,000)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 86,445,398	\$ 86,377,649 (To Desig Pub Hosp Sch 1)

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

**Provider Name:**  
**ARROWHEAD REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1790781169**

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

	REPORTED	AUDITED
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**INPATIENT DAYS**

1. Total Inpatient Days (include private & swing-bed) (Adjs 25-27)	70,577	90,983
2. Inpatient Days (include private, exclude swing-bed)	70,577	90,983
3. Private Room Days (exclude swing-bed private room) (Adjs 25-27)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	70,577	90,983
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 38)	24,720	25,464

**SWING-BED ADJUSTMENT**

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 26)	\$ 75,268,853	\$ 106,885,961
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)	\$ 75,268,853	\$ 106,885,961

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 120,877,180	\$ 120,877,180
29. Private Room Charges (excluding swing-bed charges) (Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$ 120,877,180	\$ 120,877,180
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.622689	\$ 0.884253
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)	\$ 1,712.70	\$ 1,328.57
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)	\$ 75,268,853	\$ 106,885,961

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,066.48	\$ 1,174.79
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 26,363,386	\$ 29,914,853
40. Cost Applicable to Medi-Cal (Desig Pub Hosp Sch 4A)	\$ 21,078,388	\$ 22,639,469
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)	\$ 47,441,774	\$ 52,554,322

(To Desig Pub Hosp Sch 3)

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

**Provider Name:**  
**ARROWHEAD REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1790781169**

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 3,683,285	\$ 4,585,775
2. Total Inpatient Days (Adj 27)	6,367	6,366
3. Average Per Diem Cost	\$ 578.50	\$ 720.35
4. Medi-Cal Inpatient Days (Adj 38)	3,922	3,772
5. Cost Applicable to Medi-Cal	\$ 2,268,877	\$ 2,717,160
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 11,018,537	\$ 12,279,280
7. Total Inpatient Days (Adj 27)	5,380	5,374
3. Average Per Diem Cost	\$ 2,048.06	\$ 2,284.94
4. Medi-Cal Inpatient Days (Adj 38)	2,109	2,304
5. Cost Applicable to Medi-Cal	\$ 4,319,359	\$ 5,264,502
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 26)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 26)	\$ 6,429,669	\$ 7,124,725
17. Total Inpatient Days (Adj )	2,636	2,636
18. Average Per Diem Cost	\$ 2,439.18	\$ 2,702.85
19. Medi-Cal Inpatient Days (Adj 38)	1,155	1,149
20. Cost Applicable to Medi-Cal	\$ 2,817,253	\$ 3,105,575
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 26)	\$ 10,545,315	\$ 11,298,661
22. Total Inpatient Days (Adj 27)	5,670	5,287
23. Average Per Diem Cost	\$ 1,859.84	\$ 2,137.06
24. Medi-Cal Inpatient Days (Adj 38)	1,882	1,889
25. Cost Applicable to Medi-Cal	\$ 3,500,219	\$ 4,036,906
<b>NEONATAL INTENSIVE CARE UNIT</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 8,759,477	\$ 8,768,138
27. Total Inpatient Days (Adj )	5,956	5,956
28. Average Per Diem Cost	\$ 1,470.70	\$ 1,472.15
29. Medi-Cal Inpatient Days (Adj 38)	5,557	5,105
30. Cost Applicable to Medi-Cal	\$ 8,172,680	\$ 7,515,326
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 21,078,388	\$ 22,639,469

(To Desig Pub Hosp Sch 4)

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

**Provider Name:**  
**ARROWHEAD REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

**Provider NPI:**  
**1790781169**

<b>SPECIAL CARE UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 0	\$ 0
26. 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 Desig Pub Hosp Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1790781169

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adjs 28-30)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Desig Pub Hosp Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 15,223,940	\$ 60,796,174	0.250410	\$ 20,657,244	\$ 5,172,770
51.00	Recovery Room	4,332,933	28,723,554	0.150849	6,715,406	1,013,016
52.00	Delivery Room and Labor Room	8,262,947	15,251,216	0.541789	4,538,615	2,458,973
53.00	Anesthesiology	1,716,492	20,701,899	0.082915	5,555,781	460,656
54.00	Radiology-Diagnostic	11,247,684	35,462,929	0.317167	3,226,004	1,023,183
54.01	Ultra Sound	1,802,552	9,234,760	0.195192	931,085	181,740
55.00	Radiology-Therapeutic	1,905,993	10,272,967	0.185535	195,383	36,250
56.00	Radioisotope	508,436	6,414,738	0.079261	478,338	37,913
57.00	Computed Tomography (CT) Scan	2,718,203	96,364,118	0.028208	8,985,090	253,448
58.00	Magnetic Resonance Imaging (MRI)	680,068	11,759,809	0.057830	1,157,179	66,919
59.00	Cardiac Catheterization	379,332	5,489,235	0.069105	0	0
60.00	Laboratory	16,094,006	138,837,449	0.115920	33,431,687	3,875,394
60.01	Blood Laboratory	0	0	0.000000	0	0
61.00	PBP Clinical Laboratory Servs-Prog Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	4,910,816	10,703,942	0.458786	2,445,782	1,122,090
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	8,727,375	62,358,776	0.139954	10,702,962	1,497,925
65.01	Pulmonary Function	389,665	322,289	1.209053	23,072	27,895
66.00	Physical Therapy	3,107,322	7,466,536	0.416166	1,814,170	754,997
67.00	Occupational Therapy	1,051,668	3,380,822	0.311069	683,240	212,535
68.00	Speech Pathology	313,377	1,624,399	0.192919	602,810	116,293
69.00	Electrocardiology	2,251,164	18,777,924	0.119884	4,286,701	513,905
70.00	Electroencephalography	671,690	3,257,176	0.206219	36,559	7,539
71.00	Medical Supplies Charged to Patients	27,263,108	140,294,689	0.194327	31,982,425	6,215,063
72.00	Implantable Devices Charged to Patients	0	0	0.000000	0	0
73.00	Drugs Charged to Patients	38,877,243	173,041,509	0.224670	32,156,752	7,224,659
74.00	Renal Dialysis	3,592,757	8,927,284	0.402447	1,000,629	402,700
75.00	ASC (Non-Distinct Part)	12,236,664	31,761,096	0.385272	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	23,561,675	38,863,726	0.606264	0	0
90.01	Psych AES Unit	9,252,368	5,521,282	1.675765	0	0
91.00	Emergency	23,554,321	108,954,830	0.216184	9,496,714	2,053,040
92.00	Observation Beds (Non-Distinct Part)	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
101.00	Home Health Agency	0	1,509,490	0.000000	0	0
<b>TOTAL</b>		<b>\$ 224,633,798</b>	<b>\$ 1,056,074,618</b>		<b>\$ 181,103,628</b>	<b>\$ 34,728,903</b>

(To Desig Pub Hosp Sch 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1790781169

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 39)	AUDITED
50.00	Operating Room	\$ 20,565,558	\$ 91,686	\$ 20,657,244
51.00	Recovery Room	6,684,432	30,974	6,715,406
52.00	Delivery Room and Labor Room	5,148,940	(610,325)	4,538,615
53.00	Anesthesiology	5,214,194	341,587	5,555,781
54.00	Radiology-Diagnostic	4,118,016	(892,012)	3,226,004
54.01	Ultra Sound	1,082,075	(150,990)	931,085
55.00	Radiology-Therapeutic	431,621	(236,238)	195,383
56.00	Radioisotope	720,586	(242,248)	478,338
57.00	Computed Tomography (CT) Scan	10,543,484	(1,558,394)	8,985,090
58.00	Magnetic Resonance Imaging (MRI)	1,256,456	(99,277)	1,157,179
59.00	Cardiac Catheterization	1,102,116	(1,102,116)	0
60.00	Laboratory	27,622,868	5,808,819	33,431,687
60.01	Blood Laboratory			0
61.00	PBP Clinical Laboratory Servs-Prog Only			0
62.00	Whole Blood & Packed Red Blood Cells	3,707,167	(1,261,385)	2,445,782
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	24,717,321	(14,014,359)	10,702,962
65.01	Pulmonary Function	2,233	20,839	23,072
66.00	Physical Therapy	1,809,399	4,771	1,814,170
67.00	Occupational Therapy	619,786	63,454	683,240
68.00	Speech Pathology	548,936	53,874	602,810
69.00	Electrocardiology	3,715,142	571,559	4,286,701
70.00	Electroencephalography	118,566	(82,007)	36,559
71.00	Medical Supplies Charged to Patients	31,223,462	758,963	31,982,425
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	31,633,761	522,991	32,156,752
74.00	Renal Dialysis	1,013,989	(13,360)	1,000,629
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
90.01	Psych AES Unit	1,143,749	(1,143,749)	0
91.00	Emergency	11,171,334	(1,674,620)	9,496,714
92.00	Observation Beds (Non-Distinct Part)			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
93.04				0
<b>TOTAL MEDI-CAL ANCILLARY CHARGES</b>		<b>\$ 195,915,191</b>	<b>\$ (14,811,563)</b>	<b>\$ 181,103,628</b>

(To Desig Pub Hosp Sch 5)











Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	NON PAT PHONES 5.01	DATA PROCESSING 5.02	PURCH REC STORES 5.03	ADMITTING 5.04	CASHIERING ACCT REC 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 5.00
<b>ANCILLARY COST CENTERS</b>												
50.00 Operating Room	0	0	3,389	480,750	57,925	4,590	384,197	0	0	0	5,800,452	616,785
51.00 Recovery Room	0	0	695	0	7,824	1,467	181,517	0	0	0	3,060,114	325,394
52.00 Delivery Room and Labor Room	0	0	1,332	94,353	32,247	657	96,379	0	0	0	6,574,813	699,126
53.00 Anesthesiology	0	0	840	0	17,581	1,196	130,824	0	0	0	1,167,300	124,124
54.00 Radiology-Diagnostic	0	0	3,302	363,932	21,916	922	224,106	0	0	0	8,207,167	872,700
54.01 Ultra Sound	0	0	203	0	646	230	58,358	0	0	0	868,110	92,310
55.00 Radiology-Therapeutic	0	0	261	0	738	45	64,919	0	0	0	1,404,425	149,338
56.00 Radioisotope	0	0	174	0	51,671	184	40,538	0	0	0	377,025	40,091
57.00 Computed Tomography (CT) Scan	0	0	174	0	969	3,260	608,967	0	0	0	1,767,441	187,939
58.00 Magnetic Resonance Imaging (MRI)	0	0	145	0	4,693	353	74,315	0	0	0	537,523	57,157
59.00 Cardiac Catheterization	0	0	0	76,381	172	367	34,689	0	0	0	269,964	28,706
60.00 Laboratory	0	0	2,172	471,764	446,819	6,257	877,374	0	0	0	11,975,520	1,273,404
60.01 Blood Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
61.00 PBP Clinical Laboratory Servs-Prog Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	116	0	768,994	657	67,643	0	0	0	4,339,991	461,488
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0	0	0	0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	0	550	116,818	67,623	4,459	394,072	0	0	0	6,975,504	741,733
65.01 Pulmonary Function	0	0	29	94,353	804	1	2,037	0	0	0	303,151	32,235
66.00 Physical Therapy	0	0	290	94,353	1,498	386	47,184	0	0	0	2,357,087	250,638
67.00 Occupational Therapy	0	0	116	0	2,629	133	21,365	0	0	0	882,631	93,854
68.00 Speech Pathology	0	0	29	0	27	109	10,265	0	0	0	272,705	28,998
69.00 Electrocardiology	0	0	608	0	71,454	962	118,666	0	0	0	1,667,562	177,318
70.00 Electroencephalography	0	0	406	26,958	2,372	39	20,584	0	0	0	498,907	53,051
71.00 Medical Supplies Charged to Patients	0	0	0	0	39,694	7,398	886,583	0	0	0	22,445,474	2,386,716
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
73.00 Drugs Charged to Patients	0	0	0	0	92,683	6,011	1,093,525	0	0	0	22,838,287	2,428,485
74.00 Renal Dialysis	0	0	203	53,916	8,147	177	56,415	0	0	0	2,641,549	280,886
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	200,712	0	0	0	9,999,795	1,063,318
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0	0	0	0
77.00	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	0	5,156	1,779,226	111,083	30	245,597	0	0	0	16,120,656	1,714,173
90.01 Psych AES Unit	0	0	608	4,493	19,247	235	34,891	0	0	0	7,497,831	797,274
91.00 Emergency	0	0	2,723	345,961	179,669	3,333	688,533	0	0	0	18,254,126	1,941,033
92.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 CMHC	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchnng. pr)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	0	0	463	85,367	8,946	0	9,539	0	0	0	2,231,082	237,240

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	NON PAT PHONES 5.01	DATA PROCESSING 5.02	PURCH REC STORES 5.03	ADMITTING 5.04	CASHIERING ACCT REC 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	17,972	0	0	0	0	0	0	17,972	1,911
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	131	0	0	0	49,508	5,264
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	203,397	21,628
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	109,521	11,646
194.01 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	17,776	1,890
194.02 Vacant Space (6N and 6C)	0	0	0	0	0	0	0	0	0	0	1,241,198	131,981
<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>80,116</u>	<u>9,439,780</u>	<u>3,383,038</u>	<u>62,952</u>	<u>8,305,570</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>381,291,272</u>	<u>36,647,345</u>



Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
<b>ANCILLARY COST CENTERS</b>												
50.00 Operating Room	181,940	816,917	108,822	822,144	0	368,324	0	272,768	3,292,836	0	436,896	0
51.00 Recovery Room	105,739	474,773	0	0	0	0	0	124,243	36,256	0	206,414	0
52.00 Delivery Room and Labor Room	58,630	263,253	163,663	116,404	0	170,042	0	0	107,417	0	109,599	0
53.00 Anesthesiology	0	0	0	0	0	0	0	13,854	262,446	0	148,769	0
54.00 Radiology-Diagnostic	145,378	652,753	184,525	238,382	0	246,128	0	0	445,806	0	254,845	0
54.01 Ultra Sound	2,919	13,105	41,009	5,792	0	0	0	0	1,802	0	66,363	0
55.00 Radiology-Therapeutic	37,167	166,880	0	73,770	0	0	0	0	589	0	73,824	0
56.00 Radioisotope	2,889	12,973	16,997	5,748	0	6,257	0	0	359	0	46,098	0
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	20,950	0	0	49,378	0	692,495	0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	879	0	84,509	0
59.00 Cardiac Catheterization	0	0	0	0	0	41,196	0	0	19	0	39,447	0
60.00 Laboratory	138,120	620,163	0	324,389	0	266,915	0	0	60,893	0	997,719	0
60.01 Blood Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
61.00 PBP Clinical Laboratory Servs-Prog Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	4,334	19,459	0	8,623	0	0	0	0	0	0	76,921	0
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0	0	0	0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	22,715	101,989	9,641	45,072	0	207,586	0	0	35,785	0	448,125	0
65.01 Pulmonary Function	6,160	27,659	0	12,237	0	3,309	0	0	2,597	0	2,316	0
66.00 Physical Therapy	41,865	187,974	0	83,090	0	76,348	0	0	56,664	0	53,656	0
67.00 Occupational Therapy	1,644	7,383	0	3,266	0	24,177	0	0	14,417	0	24,295	0
68.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	11,673	0
69.00 Electrocardiology	14,352	64,442	0	28,480	0	0	0	0	164,067	0	134,943	0
70.00 Electroencephalography	10,946	49,149	0	21,730	0	9,746	0	0	4,754	0	23,407	0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,422,727	0	1,008,191	0
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	97,826	12,269,127	1,243,517	0
74.00 Renal Dialysis	44,818	201,237	14,914	88,969	0	68,502	0	72,922	114,807	0	64,154	0
75.00 ASC (Non-Distinct Part)	126,457	567,797	0	251,054	0	0	0	0	0	0	228,243	0
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0	0	0	0
77.00	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	296,905	1,333,113	206,879	642,029	0	464,263	0	32,178	424,641	0	279,284	38,732
90.01 Psych AES Unit	33,825	151,877	332,283	67,151	0	172,942	0	0	15,427	0	39,677	144,082
91.00 Emergency	90,553	406,586	0	179,766	344,931	542,298	0	56,237	756,922	0	782,975	0
92.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 CMHC	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchnng. pr)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	10,570	47,461	0	20,990	0	54,399	0	0	6,696	0	10,848	0

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	6,301	28,292	0	12,498	0	0	0	0	0	0	149	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	25,956	116,544	0	51,517	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	7,270	32,643	0	0	0	0	0	0	0	0	0	0
194.01 Other Nonreimbursable Cost Centers	1,662	7,462	0	14,414	0	0	0	0	0	0	0	0
194.02 Vacant Space (6N and 6C)	177,401	796,535	0	3,310	0	0	0	0	0	0	0	0
	0											
<b>TOTAL</b>	<b><u>5,652,077</u></b>	<b><u>20,044,237</u></b>	<b><u>2,991,106</u></b>	<b><u>9,775,317</u></b>	<b><u>6,519,548</u></b>	<b><u>5,984,001</u></b>	<b><u>0</u></b>	<b><u>3,197,911</u></b>	<b><u>8,784,320</u></b>	<b><u>12,269,127</u></b>	<b><u>9,444,799</u></b>	<b><u>1,567,860</u></b>



Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	PARAMED EDUCATION PROG	ALLOC COST	SUBTOTAL	POST	TOTAL COST
	SVC									STEP-DOWN	
	(SPECIFIC)									ADJUSTMENT	
	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	25.00 (Adjs 1, 20)	26.00
<b>ANCILLARY COST CENTERS</b>											
50.00 Operating Room	0	0	0	674,083	1,831,973	0	0	0	15,223,940	0	15,223,940
51.00 Recovery Room	0	0	0	0	0	0	0	0	4,332,933	0	4,332,933
52.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	8,262,947	0	8,262,947
53.00 Anesthesiology	0	0	0	0	0	0	0	0	1,716,492	0	1,716,492
54.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	11,247,684	0	11,247,684
54.01 Ultra Sound	0	0	0	74,898	203,553	432,692	0	0	1,802,552	0	1,802,552
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	1,905,993	0	1,905,993
56.00 Radioisotope	0	0	0	0	0	0	0	0	508,436	0	508,436
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	2,718,203	0	2,718,203
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	680,068	0	680,068
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	379,332	0	379,332
60.00 Laboratory	0	0	0	10,700	29,079	0	397,105	0	16,094,006	0	16,094,006
60.01 Blood Laboratory	0	0	0	0	0	0	0	0	0	0	0
61.00 PBP Clinical Laboratory Servs-Prog Only	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	4,910,816	0	4,910,816
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0	0	0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	0	0	37,449	101,776	0	0	0	8,727,375	0	8,727,375
65.01 Pulmonary Function	0	0	0	0	0	0	0	0	389,665	0	389,665
66.00 Physical Therapy	0	0	0	0	0	0	0	0	3,107,322	0	3,107,322
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	1,051,668	0	1,051,668
68.00 Speech Pathology	0	0	0	0	0	0	0	0	313,377	0	313,377
69.00 Electrocardiology	0	0	0	0	0	0	0	0	2,251,164	0	2,251,164
70.00 Electroencephalography	0	0	0	0	0	0	0	0	671,690	0	671,690
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	27,263,108	0	27,263,108
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	38,877,243	0	38,877,243
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	3,592,757	0	3,592,757
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	12,236,664	0	12,236,664
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0	0	0
77.00	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	0	0	540,337	1,468,486	0	0	0	23,561,675	0	23,561,675
90.01 Psych AES Unit	0	0	0	0	0	0	0	0	9,252,368	0	9,252,368
91.00 Emergency	0	0	0	53,499	145,395	0	0	0	23,554,321	0	23,554,321
92.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>											
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0
99.00 CMHC	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchg. pr)	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	0	0	0	0	0	0	0	0	2,619,286	0	2,619,286

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	PARAMED	ALLOC	SUBTOTAL	POST	TOTAL
	SVC	ANESTHETIST	SCHOOL	SAL & BENEFITS	PROGRAM	EDUCATION	EDUCATION			STEP-DOWN	
	(SPECIFIC)				COSTS	PROGRAM	PROG	COST		ADJUSTMENT	COST
	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	25.00	26.00
										(Adjs 1, 20)	
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	19,883		19,883
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0		0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0		0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0		0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0		0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0		0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0		0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0		0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0		0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0		0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0		0
116.00 Hospice	0	0	0	0	0	0	0	0	0		0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0		0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	102,013		102,013
191.00 Research	0	0	0	0	0	0	0	0	0		0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	419,042		419,042
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
193.01	0	0	0	0	0	0	0	0	0		0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	161,080		161,080
194.01 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	43,204		43,204
194.02 Vacant Space (6N and 6C)	0	0	0	0	0	0	0	0	2,350,425		2,350,425
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,349,869</b>	<b>14,539,470</b>	<b>432,692</b>	<b>397,105</b>	<b>0</b>	<b>381,291,272</b>	<b>0</b>	<b>381,291,272</b>







Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00	NON PAT PHONES (# OF PHONES) 5.01	DATA PROCESSING (TIME SPENT) 5.02	PURCH, REC & STORES (COSTED REQ) 5.03	ADMITTING (GROSS I/P REVENUE) 5.04	CASH / A/R (TOTAL GROSS REV) 5.05 (Adjs 21, 22)	OTHER A&G (ACCUMULTD COST) 5.06	STAT 5.07	STAT 5.08	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj 24)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00												
2.00												
3.00												
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00												
5.01												
5.02			55									
5.03			16	15								
5.04												
5.05			107	11	123,325							
5.06												
5.07												
5.08												
5.00		553	416	587,378								
6.00		49	21	377,725						5,108,834		
7.00		14		63,872						17,043,967	202,287	
8.00		2		76						2,368,175	11,511	
9.00		14	16	715,688						8,510,063	11,177	
10.00		47	37	3,078,278						4,677,942	30,621	
11.00										4,703,175	17,785	
12.00										0		
13.00		79	20							2,720,525	2,181	
14.00		15	14							7,026,830	11,295	
15.00		81	61							10,433,544	16,542	
16.00		50	93	72,960						7,621,957	18,054	
17.00		12	22	3,369						1,352,839	823	
18.00										0		
19.00										0		
20.00										0		
21.00		47	32	32,444						4,835,673		
22.00										10,729,742	39,839	
23.00										271,289	2,894	
23.01		1	1	578						233,629	2,894	
23.02										0		
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00		502	231	660,722	120,877,180	120,877,180				49,503,975	169,996	
31.00		96	73	130,912	27,219,310	27,219,310				8,016,741	17,683	
32.00										0		
33.00		35	12	39,350	14,640,344	14,640,344				4,346,076	18,206	
34.00		51	26	113,590	26,778,655	26,778,655				7,775,353	17,348	
35.00		30	36	66,442	30,167,140	30,167,140				6,654,141	10,414	
40.00		72	43	82,846	33,024,388	33,024,388				14,934,776	85,383	
41.00										0		
42.00										0		
43.00		10	7	15,610	5,487,492	5,487,492				2,799,121	3,676	
44.00										0		
45.00										0		
46.00										0		
47.00										0		

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00	NON PAT PHONES (# OF PHONES) 5.01	DATA PROCESSING (TIME SPENT) 5.02	PURCH, REC & STORES (COSTED REQ) 5.03	ADMITTING (GROSS /P REVENUE) 5.04	CASH / A/R (TOTAL GROSS REV) 5.05 (Adjs 21, 22)	OTHER A&G (ACCUMULTD COST) 5.06	STAT 5.07	STAT 5.08	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj 24)
<b>ANCILLARY COST CENTERS</b>											0	
50.00	Operating Room	117	107	261,688	60,796,174	60,796,174					5,800,452	30,982
51.00	Recovery Room	24		35,346	19,436,578	28,723,554					3,060,114	18,006
52.00	Delivery Room and Labor Room	46	21	145,684	8,696,409	15,251,216					6,574,813	9,984
53.00	Anesthesiology	29		79,427	15,847,602	20,701,899					1,167,300	
54.00	Radiology-Diagnostic	114	81	99,010	12,210,737	35,462,929					8,207,167	24,756
54.01	Ultra Sound	7		2,917	3,049,483	9,234,760					868,110	497
55.00	Radiology-Therapeutic	9		3,334	601,401	10,272,967					1,404,425	6,329
56.00	Radioisotope	6		233,435	2,437,890	6,414,738					377,025	492
57.00	Computed Tomography (CT) Scan	6		4,377	43,183,776	96,364,118					1,767,441	
58.00	Magnetic Resonance Imaging (MRI)	5		21,201	4,674,965	11,759,809					537,523	
59.00	Cardiac Catheterization		17	776	4,856,887	5,489,235					269,964	
60.00	Laboratory	75	105	2,018,603	82,873,935	138,837,449					11,975,520	23,520
60.01	Blood Laboratory										0	
61.00	PBP Clinical Laboratory Servs-Prog Only										0	
62.00	Whole Blood & Packed Red Blood Cells	4		3,474,101	8,699,533	10,703,942					4,339,991	738
63.00	Blood Storing, Processing, & Trans.										0	
64.00	Intravenous Therapy										0	
65.00	Respiratory Therapy	19	26	305,504	59,058,104	62,358,776					6,975,504	3,868
65.01	Pulmonary Function	1	21	3,634	7,584	322,289					303,151	1,049
66.00	Physical Therapy	10	21	6,769	5,112,955	7,466,536					2,357,087	7,129
67.00	Occupational Therapy	4		11,878	1,762,296	3,380,822					882,631	280
68.00	Speech Pathology	1		123	1,443,703	1,624,399					272,705	
69.00	Electrocardiology	21		322,810	12,743,180	18,777,924					1,667,562	2,444
70.00	Electroencephalography	14	6	10,714	520,235	3,257,176					498,907	1,864
71.00	Medical Supplies Charged to Patients										22,445,474	
72.00	Implantable Devices Charged to Patients										0	
73.00	Drugs Charged to Patients										22,838,287	
74.00	Renal Dialysis	7	12	36,808	2,347,254	8,927,284					2,641,549	7,632
75.00	ASC (Non-Distinct Part)					31,761,096					9,999,795	21,534
76.00	Other Ancillary (specify)										0	
77.00											0	
78.00											0	
79.00											0	
80.00											0	
81.00											0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
88.00	Rural Health Clinic (RHC)										0	
89.00	Federally Qualified Health Center (FQHC)										0	
90.00	Clinic	178	396	501,841	394,470	38,863,726					16,120,656	50,559
90.01	Psych AES Unit	21	1	86,952	3,115,991	5,521,282					7,497,831	5,760
91.00	Emergency	94	77	811,696	44,150,411	108,954,830					18,254,126	15,420
92.00	Observation Beds (Non-Distinct Part)										0	
93.00	Other Outpatient Services (Specify)										0	
93.01											0	
93.02											0	
93.03											0	
93.04											0	
<b>NONREIMBURSABLE COST CENTERS</b>											0	
94.00	Home Program Dialysis										0	
95.00	Ambulance Services										0	
96.00	Durable Medical Equipment-Rented										0	
97.00	Durable Medical Equipment-Sold										0	
98.00	Other Reimbursable (specify)										0	
99.00	CMHC										0	
100.00	Intern-Resident Service (not appvd. tchnlg. prgm.)										0	
101.00	Home Health Agency	16	19	40,415		1,509,489					2,231,082	1,800

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00	NON PAT PHONES (# OF PHONES) 5.01	DATA PROCESSING (TIME SPENT) 5.02	PURCH, REC & STORES (COSTED REQ) 5.03	ADMITTING (GROSS I/P REVENUE) 5.04	CASH / A/R (TOTAL GROSS REV) 5.05 (Adjs 21, 22)	OTHER A&G (ACCUMULTD COST) 5.06	STAT 5.07	STAT 5.08	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj 24)
105.00			4								17,972	
106.00											0	
107.00											0	
108.00											0	
109.00											0	
110.00											0	
111.00											0	
112.00											0	
113.00											0	
114.00											0	
115.00											0	
116.00											0	
117.00											0	
190.00						20,780					49,508	1,073
191.00											0	
192.00											203,397	4,420
193.00											0	
193.01											0	
194.00											109,521	1,238
194.01											17,776	283
194.02											1,241,198	30,209
TOTAL	0	2,766	2,101	15,283,629	833,829,569	1,314,289,906	0	0	0		344,643,927	962,475
COST TO BE ALLOCATED	0	80,116	9,439,780	3,383,038	62,952	8,305,569	0	0	0		36,647,345	5,652,077
UNIT COST MULTIPLIER - SCH 8	0.000000	28.964642	4492.993712	0.221350	0.000075	0.006319	0.000000	0.000000	0.000000		0.106334	5.872440

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00 (Adj 24)	LAUNDRY & LINEN (LB LNDRY) 8.00	HOUSEKEEPG (HOURS OF SERVICE) 9.00	DIETARY (PATIENT MEALS) 10.00	CAFETERIA (CAFÉ MEALS) 11.00	MANT OF PERSONNEL 12.00	NURSING ADMIN (HRS OF SERV) 13.00	CENT SERV & SUPPLY (CSTD REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC & LIB (TOTAL GROSS REVENUE) 16.00 (Adjs 21, 22)	SOC SERV (ASSIGNED TIME) 17.00	OTHER SVC (TIME SPENT) 18.00
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	New Capital Rel Costs-Buildings and Fixtures											
2.00	New Capital Rel Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01	Nonpatient Telephones											
5.02	Data Processing											
5.03	Purchasing, Receiving and Stores											
5.04	Admitting											
5.05	Cashiering/Accounts Receivable											
5.06												
5.07												
5.08												
5.00	Other Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	Laundry and Linen Service	11,511										
9.00	Housekeeping	11,177										
10.00	Dietary	30,621	8,197									
11.00	Cafeteria	17,785	4,761									
12.00	Maintenance of Personnel											
13.00	Nursing Administration	2,181	5,207	584	5,177							
14.00	Central Services and Supply	11,295	178,390	3,024	7,535		1,775					
15.00	Pharmacy	16,542		4,428								
16.00	Medical Records & Library	18,054		4,833	13,410			558				
17.00	Social Service	823		220	2,140							
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)	39,839	20,043		31,230							
23.00	Paramedical Ed. Program (specify)											
23.01	Paramedical Ed. Program (specify)	2,894	775		336							
23.01	Paramedical Ed. Program (specify)	2,894	775		707							
23.02												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	Adults & Pediatrics (Gen Routine)	169,996	717,893	64,287	201,231	70,434	17,437	1,818,967		120,877,180	378	
31.00	Intensive Care Unit	17,683	83,389	4,734	16,188	10,842	2,908	781,174		27,219,310	98	
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit	18,206	57,413	4,874	6,519	6,822	1,581	359,860		14,640,344	67	
34.00	Surgical Intensive Care Unit	17,348	112,673	4,644	6,357	10,547	2,697	733,921		26,778,655	96	
35.00	Neonatal Intensive Care Unit	10,414	81,381	2,788		11,324	2,499	363,549		30,167,140	79	
40.00	Subprovider - IPF	85,383		22,857	103,702	22,778	5,163	73,049		33,024,388	143	
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	Nursery	3,676	81,730	984		4,556	1,191	121,559		5,487,492	33	
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00 (Adj 24)	LAUNDRY & LINEN (LB LNDRY) 8.00	HOUSEKEEPG (HOURS OF SERVICE) 9.00	DIETARY (PATIENT MEALS) 10.00	CAFETERIA (CAFÉ MEALS) 11.00	MANT OF PERSONNEL 12.00	NURSING ADMIN (HRS OF SERV) 13.00	CENT SERV & SUPPLY (CSTD REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC & LIB (TOTAL GROSS REVENUE) 16.00 (Adjs 21, 22)	SOC SERV (ASSIGNED TIME) 17.00	OTHER SVC (TIME SPENT) 18.00
<b>ANCILLARY COST CENTERS</b>												
50.00	Operating Room	30,982	75,004	18,879	22,486		3,662	9,943,284		60,796,174		
51.00	Recovery Room	18,006					1,668	109,481		28,723,554		
52.00	Delivery Room and Labor Room	9,984	112,802	2,673	10,381			324,365		15,251,216		
53.00	Anesthesiology						186	792,500		20,701,899		
54.00	Radiology-Diagnostic	24,756	127,181	5,474	15,026			1,346,187		35,462,929		
54.01	Ultra Sound	497	28,265	133				5,442		9,234,760		
55.00	Radiology-Therapeutic	6,329		1,694				1,780		10,272,967		
56.00	Radioisotope	492	11,715	132				1,083		6,414,738		
57.00	Computed Tomography (CT) Scan				1,279			149,104		96,364,118		
58.00	Magnetic Resonance Imaging (MRI)							2,654		11,759,809		
59.00	Cardiac Catheterization				2,515			57		5,489,235		
60.00	Laboratory	23,520		7,449	16,295			183,876		138,837,449		
60.01	Blood Laboratory											
61.00	PBP Clinical Laboratory Servs-Prog Only											
62.00	Whole Blood & Packed Red Blood Cells	738		198						10,703,942		
63.00	Blood Storing, Processing, & Trans.											
64.00	Intravenous Therapy											
65.00	Respiratory Therapy	3,868	6,645	1,035	12,673			108,058		62,358,776		
65.01	Pulmonary Function	1,049		281	202			7,843		322,289		
66.00	Physical Therapy	7,129		1,908	4,661			171,106		7,466,536		
67.00	Occupational Therapy	280		75	1,476			43,536		3,380,822		
68.00	Speech Pathology									1,624,399		
69.00	Electrocardiology	2,444		654				495,428		18,777,924		
70.00	Electroencephalography	1,864		499	595			14,355		3,257,176		
71.00	Medical Supplies Charged to Patients							4,296,170		140,294,689		
72.00	Implantable Devices Charged to Patients											
73.00	Drugs Charged to Patients							295,403	21,345,837	173,041,509		
74.00	Renal Dialysis	7,632	10,279	2,043	4,182			346,679		8,927,284		
75.00	ASC (Non-Distinct Part)	21,534		5,765			979			31,761,096		
76.00	Other Ancillary (specify)											
77.00												
78.00												
79.00												
80.00												
81.00												
82.00												
83.00												
84.00												
85.00												
88.00	Rural Health Clinic (RHC)											
89.00	Federally Qualified Health Center (FQHC)											
90.00	Clinic	50,559	142,588	14,743	28,343		432	1,282,277		38,863,726	25	
90.01	Psych AES Unit	5,760	229,021	1,542	10,558			46,583		5,521,282		93
91.00	Emergency	15,420		4,128	18,658		755	2,285,656		108,954,830		
92.00	Observation Beds (Non-Distinct Part)											
93.00	Other Outpatient Services (Specify)											
93.01												
93.02												
93.03												
93.04												
<b>NONREIMBURSABLE COST CENTERS</b>												
94.00	Home Program Dialysis											
95.00	Ambulance Services											
96.00	Durable Medical Equipment-Rented											
97.00	Durable Medical Equipment-Sold											
98.00	Other Reimbursable (specify)											
99.00	CMHC											
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)											
101.00	Home Health Agency	1,800		482	3,321			20,220		1,509,489		

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00 (Adj 24)	LAUNDRY & LINEN (LB LNDRY) 8.00	HOUSEKEEPG (HOURS OF SERVICE) 9.00	DIETARY (PATIENT MEALS) 10.00	CAFETERIA (CAFÉ MEALS) 11.00	MANT OF PERSONNEL 12.00	NURSING ADMIN (HRS OF SERV) 13.00	CENT SERV & SUPPLY (CSTD REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC & LIB (TOTAL GROSS REVENUE) 16.00 (Adjs 21, 22)	SOC SERV (ASSIGNED TIME) 17.00	OTHER SVC (TIME SPENT) 18.00	
105.00	Kidney Acquisition												
106.00	Heart Acquisition												
107.00	Liver Acquisition												
108.00	Lung Acquisition												
109.00	Pancreas Acquisition												
110.00	Intestinal Acquisition												
111.00	Islet Acquisition												
112.00	Other Organ Acquisition (specify)												
113.00	Interest Expense												
114.00	Utilization Review-SNF												
115.00	Ambulatory Surgical Center (Distinct Part)												
116.00	Hospice												
117.00	Other Special Purpose (specify)												
190.00	Gift, Flower, Coffee Shop, & Canteen	1,073		287						20,780			
191.00	Research												
192.00	Physicians' Private Offices	4,420		1,183									
193.00	Nonpaid Workers												
193.01													
194.00	Other Nonreimbursable Cost Centers	1,238											
194.01	Other Nonreimbursable Cost Centers	283		331									
194.02	Vacant Space (6N and 6C)	30,209		76									
	TOTAL	760,188	2,061,576	224,472	352,655	365,320	0	42,933	26,525,764	21,345,837	1,314,289,906	1,012	0
	COST TO BE ALLOCATED	20,044,237	2,991,106	9,775,317	6,519,548	5,984,001	0	3,197,911	8,784,320	12,269,127	9,444,799	1,567,860	0
	UNIT COST MULTIPLIER - SCH 8	26.367473	1.450883	43.548044	18.487042	16.380162	0.000000	74.486085	0.331162	0.574778	0.007186	1549.268474	0.000000

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

NONPHYSICIAN ANE	NURSING SCHOOL	I&R SVC&SAL (TIME SPENT)	I&R OTHER PROG (TIME SPENT)	PARAMEDICAL ED. PROG (TIME SPENT)	PARAMEDICAL ED. PROG (TIME SPENT)	STAT
19.00	20.00	21.00	22.00	23.00	23.01	23.02

**GENERAL SERVICE COST CENTERS**

- 1.00 New Capital Rel Costs-Buildings and Fixtures
- 2.00 New Capital Rel Costs-Movable Equipment
- 3.00 Other Capital Related Costs
- 3.01
- 3.02
- 3.03
- 3.04
- 3.05
- 3.06
- 3.07
- 3.08
- 3.09
- 4.00 Employee Benefits
- 5.01 Nonpatient Telephones
- 5.02 Data Processing
- 5.03 Purchasing, Receiving and Stores
- 5.04 Admitting
- 5.05 Cashiering/Accounts Receivable
- 5.06
- 5.07
- 5.08
- 5.00 Other Administrative and General
- 6.00 Maintenance and Repairs
- 7.00 Operation of Plant
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 12.00 Maintenance of Personnel
- 13.00 Nursing Administration
- 14.00 Central Services and Supply
- 15.00 Pharmacy
- 16.00 Medical Records & Library
- 17.00 Social Service
- 18.00 Other General Service (specify)
- 19.00 Nonphysician Anesthetists
- 20.00 Nursing School
- 21.00 Intern & Res. Service-Salary & Fringes (Approved)
- 22.00 Intern & Res. Other Program Costs (Approved)
- 23.00 Paramedical Ed. Program (specify)
- 23.01 Paramedical Ed. Program (specify)
- 23.02

**INPATIENT ROUTINE COST CENTERS**

- 30.00 Adults & Pediatrics (Gen Routine) 560 560
- 31.00 Intensive Care Unit 61 61
- 32.00 Coronary Care Unit
- 33.00 Burn Intensive Care Unit 38 38
- 34.00 Surgical Intensive Care Unit 35 35
- 35.00 Neonatal Intensive Care Unit
- 40.00 Subprovider - IPF
- 41.00 Subprovider - IRF
- 42.00 Subprovider (specify)
- 43.00 Nursery 46 46
- 44.00 Skilled Nursing Facility
- 45.00 Nursing Facility
- 46.00 Other Long Term Care
- 47.00

Provider Name:

ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:

JUNE 30, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL (TIME SPENT)	I&R OTHER PROG (TIME SPENT)	PARAMEDICAL ED. PROG (TIME SPENT)	PARAMEDICAL ED. PROG (TIME SPENT)	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
<b>ANCILLARY COST CENTERS</b>							
50.00	Operating Room		126	126			
51.00	Recovery Room						
52.00	Delivery Room and Labor Room						
53.00	Anesthesiology						
54.00	Radiology-Diagnostic						
54.01	Ultra Sound		14	14	1,000		
55.00	Radiology-Therapeutic						
56.00	Radioisotope						
57.00	Computed Tomography (CT) Scan						
58.00	Magnetic Resonance Imaging (MRI)						
59.00	Cardiac Catheterization						
60.00	Laboratory		2	2		1,000	
60.01	Blood Laboratory						
61.00	PBP Clinical Laboratory Servs-Prog Only						
62.00	Whole Blood & Packed Red Blood Cells						
63.00	Blood Storing, Processing, & Trans.						
64.00	Intravenous Therapy						
65.00	Respiratory Therapy		7	7			
65.01	Pulmonary Function						
66.00	Physical Therapy						
67.00	Occupational Therapy						
68.00	Speech Pathology						
69.00	Electrocardiology						
70.00	Electroencephalography						
71.00	Medical Supplies Charged to Patients						
72.00	Implantable Devices Charged to Patients						
73.00	Drugs Charged to Patients						
74.00	Renal Dialysis						
75.00	ASC (Non-Distinct Part)						
76.00	Other Ancillary (specify)						
77.00							
78.00							
79.00							
80.00							
81.00							
82.00							
83.00							
84.00							
85.00							
88.00	Rural Health Clinic (RHC)						
89.00	Federally Qualified Health Center (FQHC)						
90.00	Clinic		101	101			
90.01	Psych AES Unit						
91.00	Emergency		10	10			
92.00	Observation Beds (Non-Distinct Part)						
93.00	Other Outpatient Services (Specify)						
93.01							
93.02							
93.03							
93.04							
<b>NONREIMBURSABLE COST CENTERS</b>							
94.00	Home Program Dialysis						
95.00	Ambulance Services						
96.00	Durable Medical Equipment-Rented						
97.00	Durable Medical Equipment-Sold						
98.00	Other Reimbursable (specify)						
99.00	CMHC						
100.00	Intern-Resident Service (not appvd. tching. prgm.)						
101.00	Home Health Agency						

STATE OF CALIFORNIA

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

SCHEDULE 9.3

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL (TIME SPENT)	I&R OTHER PROG (TIME SPENT)	PARAMEDICAL ED. PROG (TIME SPENT)	PARAMEDICAL ED. PROG (TIME SPENT)	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
105.00	Kidney Acquisition						
106.00	Heart Acquisition						
107.00	Liver Acquisition						
108.00	Lung Acquisition						
109.00	Pancreas Acquisition						
110.00	Intestinal Acquisition						
111.00	Islet Acquisition						
112.00	Other Organ Acquisition (specify)						
113.00	Interest Expense						
114.00	Utilization Review-SNF						
115.00	Ambulatory Surgical Center (Distinct Part)						
116.00	Hospice						
117.00	Other Special Purpose (specify)						
190.00	Gift, Flower, Coffee Shop, & Canteen						
191.00	Research						
192.00	Physicians' Private Offices						
193.00	Nonpaid Workers						
193.01							
194.00	Other Nonreimbursable Cost Centers						
194.01	Other Nonreimbursable Cost Centers						
194.02	Vacant Space (6N and 6C)						
TOTAL	0	0	1,000	1,000	1,000	1,000	0
COST TO BE ALLOCATED	0	0	5,349,869	14,539,470	432,692	397,105	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	5349.868735	14539.469893	432.691896	397.104535	0.000000

## TRIAL BALANCE OF EXPENSES

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	New Capital Rel Costs-Buildings and Fixtures	\$ 44,293,833	\$ (3,028,164)	\$ 41,265,669
2.00	New Capital Rel Costs-Movable Equipment	9,270,430	(3,708,571)	5,561,859
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits		0	0
5.01	Nonpatient Telephones		0	0
5.02	Data Processing	7,863,342	1,386,956	9,250,298
5.03	Purchasing, Receiving and Stores	2,052,296	505,531	2,557,827
5.04	Admitting		0	0
5.05	Cashiering/Accounts Receivable	7,932,604	0	7,932,604
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Other Administrative and General	33,998,966	50,626	34,049,592
6.00	Maintenance and Repairs	4,858,317	545	4,858,862
7.00	Operation of Plant	7,668,337	52,384	7,720,721
8.00	Laundry and Linen Service	1,800,818	37,577	1,838,395
9.00	Housekeeping	7,197,808	567,208	7,765,016
10.00	Dietary	2,419,818	48	2,419,866
11.00	Cafeteria	3,884,757	0	3,884,757
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	2,528,013	0	2,528,013
14.00	Central Services and Supply	6,443,728	0	6,443,728
15.00	Pharmacy	9,395,907	0	9,395,907
16.00	Medical Records & Library	6,355,714	0	6,355,714
17.00	Social Service	1,215,028	0	1,215,028
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	4,841,979	(158,625)	4,683,354
22.00	Intern & Res. Other Program Costs (Approved)	8,722,113	0	8,722,113
23.00	Paramedical Ed. Program (specify)	133,465	0	133,465
23.01	Paramedical Ed. Program (specify)	100,150	0	100,150
23.02			0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
30.00	Adults & Pediatrics (Gen Routine)	39,100,106	260,317	39,360,423
31.00	Intensive Care Unit	6,617,086	52,119	6,669,205
32.00	Coronary Care Unit	0	0	0
33.00	Burn Intensive Care Unit	3,350,192	829	3,351,021
34.00	Surgical Intensive Care Unit	6,565,961	96,398	6,662,359
35.00	Neonatal Intensive Care Unit	5,788,727	15,949	5,804,676
40.00	Subprovider - IPF	11,223,969	(643,099)	10,580,870
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	2,561,902	(2,229)	2,559,673
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 3,473,524	\$ (226,418)	\$ 3,247,106
51.00	Recovery Room	3,730,188	(1,600,550)	2,129,638
52.00	Delivery Room and Labor Room	5,836,154	54,254	5,890,408
53.00	Anesthesiology	1,812,928	(796,070)	1,016,858
54.00	Radiology-Diagnostic	6,468,344	6,876	6,475,220
54.01	Ultra Sound	765,539	20,263	785,802
55.00	Radiology-Therapeutic	1,047,218	0	1,047,218
56.00	Radioisotope	261,818	0	261,818
57.00	Computed Tomography (CT) Scan	1,138,921	15,150	1,154,071
58.00	Magnetic Resonance Imaging (MRI)	458,017	0	458,017
59.00	Cardiac Catheterization	158,356	0	158,356
60.00	Laboratory	8,361,092	706,279	9,067,371
60.01	Blood Laboratory		0	0
61.00	PBP Clinical Laboratory Servs-Prog Only		0	0
62.00	Whole Blood & Packed Red Blood Cells	3,468,621	0	3,468,621
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	6,203,328	10,659	6,213,987
65.01	Pulmonary Function	159,331	(1,676)	157,655
66.00	Physical Therapy	1,887,936	(2,617)	1,885,319
67.00	Occupational Therapy	848,120	(2,617)	845,503
68.00	Speech Pathology	262,275	0	262,275
69.00	Electrocardiology	1,623,712	(260,307)	1,363,405
70.00	Electroencephalography	376,409	(13,226)	363,183
71.00	Medical Supplies Charged to Patients	22,141,131	(629,333)	21,511,798
72.00	Implantable Devices Charged to Patients		0	0
73.00	Drugs Charged to Patients	20,671,127	974,942	21,646,069
74.00	Renal Dialysis	2,216,045	(44,559)	2,171,486
75.00	ASC (Non-Distinct Part)	6,404,557	2,403,589	8,808,146
76.00	Other Ancillary (specify)		0	0
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic	11,898,529	(268,018)	11,630,511
90.01	Psych AES Unit	6,861,154	312,143	7,173,297
91.00	Emergency	16,111,442	212,878	16,324,320
92.00	Observation Beds (Non-Distinct Part)		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
	<b>SUBTOTAL</b>	<b>\$ 382,831,182</b>	<b>\$ (3,642,559)</b>	<b>\$ 379,188,623</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
ARROWHEAD REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	CMHC		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency	2,043,936	0	2,043,936
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
193.01			0	0
194.00	Other Nonreimbursable Cost Centers	58,713	0	58,713
194.01	Other Nonreimbursable Cost Centers	0	0	0
194.02	Vacant Space (6N and 6C)	0	0	0
	SUBTOTAL	\$ 2,102,649	\$ 0	\$ 2,102,649
200	TOTAL	\$ 384,933,831	\$ (3,642,559)	\$ 381,291,272

(To Schedule 8)













Provider Name							Fiscal Period			Provider NPI		Adjustments
ARROWHEAD REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1790781169		44
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b><u>MEMORANDUM ADJUSTMENTS</u></b>												
1							<p>The Psychiatric cost was reported in the cost report on Subprovider - IPF, line 40. The line cost after step-down will be combined with Adults and Pediatrics, on line 30.00. This is done in accordance with 42 CFR 413.20, 413.24 and 413.53 CMS Pub. 15-1, Sections 2300, 2304 and 2336</p> <p>No additional adjustments will be made to reclassify these costs and statistics in the reported cost report format. For patient days relating to Subprovider above, refer to adjustment 25.</p>					
2							<p>The provider filed an incomplete original cost report as the settlement worksheet E-3, part VII was left blank with the exception of the routine and ancillary costs. Other worksheets, B-1 statistics have incorrect information, D-1 and D-3 lack crucial information. Later the provider amended the cost report, but it was denied by Audit Review and Analysis Section and FAB was instructed to use it as additional information. Amendments to the original cost report were verified by the auditor and applicable amendments were incorporated.</p>					

Provider Name			Fiscal Period				Provider NPI		Adjustments	
ARROWHEAD REGIONAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1790781169		44	
Report References							As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report			Explanation of Audit Adjustments					
		Work Sheet	Part	Title		Line	Col.			
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>										
3	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	\$44,293,833	(\$452,547)	\$43,841,286 *
	10A	A			5.06	7	Other Administrative and General	33,998,966	24,867	34,023,833 *
	10A	A			90.00	7	Clinic	11,898,529	427,680	12,326,209 *
							To reverse the provider's reclassification of building rental expense in order to directly assign the costs.			
							42 CFR 413.24			
							CMS Pub. 15-1, Sections 2302.4A, 2304 and 2307A			
4	10A	A			51.00	7	Recovery Room	\$3,730,188	(\$1,600,550)	\$2,129,638
	10A	A			53.00	7	Anesthesiology	1,812,928	(735,499)	1,077,429 *
	10A	A			75.00	7	ASC (Non-Distinct Part)	6,404,557	2,336,049	8,740,606 *
							To reclassify recovery room and anesthesiology costs for proper matching of revenue and expenses.			
							42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53			
							CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306			
5	10A	A			71.00	7	Medical Supplies Charged to Patients	\$22,141,131	(\$668,000)	\$21,473,131 *
	10A	A			73.00	7	Drugs Charged to Patients	20,671,127	668,000	21,339,127 *
							To reclassify IV solutions expense to the appropriate cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8 and 2304			
6	10A	A			9.00	7	Housekeeping	\$7,197,808	\$551,209	\$7,749,017 *
	10A	A			40.00	7	Subprovider - IPF	11,223,969	(551,209)	10,672,760 *
							To reverse the provider's reclassification of environmental services to the subprovider cost center.			
							42 CFR 413.20 and 413.24			
							CMS Pub. 15-1, Sections 2300 and 2304			

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period					Provider NPI		Adjustments	
ARROWHEAD REGIONAL MEDICAL CENTER		JULY 1, 2010 THROUGH JUNE 30, 2011					1790781169		44	
Report References							As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				Explanation of Audit Adjustments
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
7	10A	A			2.00	7	Capital Related Costs-Movable Equipment	\$9,270,430	(\$3,708,571)	\$5,561,859
	10A	A			5.02	7	Data Processing	7,863,342	1,386,956	9,250,298
	10A	A			5.03	7	Purchasing, Receiving and Stores	2,052,296	505,531	2,557,827
	10A	A			5.06	7	Other Administrative and General	* 34,023,833	4,639	34,028,472 *
	10A	A			6.00	7	Maintenance and Repairs	4,858,317	545	4,858,862
	10A	A			7.00	7	Operation of Plant	7,668,337	52,384	7,720,721
	10A	A			8.00	7	Laundry and Linen Service	1,800,818	37,577	1,838,395
	10A	A			9.00	7	Housekeeping	* 7,749,017	15,999	7,765,016
	10A	A			10.00	7	Dietary	2,419,818	48	2,419,866
	10A	A			30.00	7	Adults and Pediatrics (General Routine Care)	39,100,106	277,137	39,377,243 *
	10A	A			31.00	7	Intensive Care Unit	6,617,086	62,749	6,679,835 *
	10A	A			33.00	7	Burn Intensive Care Unit	3,350,192	14,446	3,364,638 *
	10A	A			34.00	7	Surgical Intensive Care Unit	6,565,961	96,398	6,662,359
	10A	A			35.00	7	Neonatal Intensive Care Unit	5,788,727	18,446	5,807,173 *
	10A	A			50.00	7	Operating Room	3,473,524	14,102	3,487,626 *
	10A	A			52.00	7	Labor Room and Delivery Room	5,836,154	63,217	5,899,371 *
	10A	A			53.00	7	Anesthesiology	* 1,077,429	946	1,078,375 *
	10A	A			54.00	7	Radiology-Diagnostic	6,468,344	24,374	6,492,718 *
	10A	A			54.01	7	Ultra Sound	765,539	20,263	785,802
	10A	A			57.00	7	Computed Tomography (CT) Scan	1,138,921	15,150	1,154,071
	10A	A			60.00	7	Laboratory	8,361,092	737,752	9,098,844 *
	10A	A			65.00	7	Respiratory Therapy	6,203,328	12,335	6,215,663 *
	10A	A			71.00	7	Medical Supplies Charged to Patients	* 21,473,131	38,667	21,511,798
	10A	A			73.00	7	Drugs Charged to Patients	* 21,339,127	306,942	21,646,069
	10A	A			74.00	7	Renal Dialysis	2,216,045	1,760	2,217,805 *
	10A	A			90.00	7	Clinic	* 12,326,209	208	12,326,417 *
<p>To reverse the provider's reclassification of departmental equipment rental expense in order to directly assign the costs.                      42 CFR 413.24                      CMS Pub. 15-1, Sections 2302.4A, 2304 and 2307A</p>										

Provider Name			Fiscal Period				Provider NPI		Adjustments
ARROWHEAD REGIONAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1790781169		44
Report References									
Adj. No.	Audit Report	Cost Report				Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line				
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>									
8	10A	A		5.06	7	Other Administrative and General	* \$34,028,472	\$1,055,110	\$35,083,582 *
	10A	A		50.00	7	Operating Room	* 3,487,626	(251,712)	3,235,914 *
	10A	A		69.00	7	Electro cardiology	1,623,712	(226,824)	1,396,888 *
	10A	A		90.00	7	Clinic	* 12,326,417	(576,574)	11,749,843 *
<p>To adjust the provider's A-8 adjustment of CMSP physician fees and to reclassify them to the appropriate cost centers for proper matching of revenue and expense.                      42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53                      CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306</p>									

\*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments
ARROWHEAD REGIONAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1790781169		44
Report References									
Adj. No.	Audit Report	Cost Report				Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line				
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>									
9	10A	A		21.00	7	Interns and Residents Service-Salary and Fringes Approved	\$4,841,979	(\$170,673)	\$4,671,306 *
	10A	A		30.00	7	Adults and Pediatrics (General Routine Care)	* 39,377,243	(16,820)	39,360,423
	10A	A		31.00	7	Intensive Care Unit	* 6,679,835	(10,630)	6,669,205
	10A	A		33.00	7	Burn Intensive Care Unit	* 3,364,638	(13,617)	3,351,021
	10A	A		35.00	7	Neonatal Intensive Care Unit	* 5,807,173	(2,497)	5,804,676
	10A	A		40.00	7	Subprovider - IPF	* 10,672,760	(91,890)	10,580,870
	10A	A		43.00	7	Nursery	2,561,902	(2,229)	2,559,673
	10A	A		52.00	7	Labor Room and Delivery Room	* 5,899,371	(8,963)	5,890,408
	10A	A		53.00	7	Anesthesiology	* 1,078,375	(61,517)	1,016,858
	10A	A		54.00	7	Radiology-Diagnostic	* 6,492,718	(17,498)	6,475,220
	10A	A		60.00	7	Laboratory	* 9,098,844	(31,473)	9,067,371
	10A	A		65.00	7	Respiratory Therapy	* 6,215,663	(1,676)	6,213,987
	10A	A		65.01	7	Pulmonary Function	159,331	(1,676)	157,655
	10A	A		66.00	7	Physical Therapy	1,887,936	(2,617)	1,885,319
	10A	A		67.00	7	Occupational Therapy	848,120	(2,617)	845,503
	10A	A		69.00	7	Electro cardiology	* 1,396,888	(33,483)	1,363,405
	10A	A		70.00	7	Electroencephalography	376,409	(13,226)	363,183
	10A	A		74.00	7	Renal Dialysis	* 2,217,805	(1,319)	2,216,486 *
	10A	A		90.00	7	Clinic	* 11,749,843	(119,332)	11,630,511
	10A	A		50.00	7	Operating Room	* 3,235,914	11,192	3,247,106
	10A	A		75.00	7	ASC (Non-Distinct Part)	* 8,740,606	67,540	8,808,146
	10A	A		90.01	7	Psych AES Unit	6,861,154	312,143	7,173,297
	10A	A		91.00	7	Emergency	16,111,442	212,878	16,324,320
<p style="text-align: center;">To adjust the provider's reclassification of malpractice insurance in order to incorporate the CMSP physicians covered by malpractice insurance and to agree with the provider's supporting documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304</p>									

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARROWHEAD REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1790781169		44
Report References							Explanation of Audit Adjustments				
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	*	\$43,841,286		
10							To eliminate arbitrage rebate considered federal income taxes and/or penalties. 42 CFR 413.9, 413.9(c)(3), and 413.20 CMS Pub. 15-1, Sections 2102.3, 2122.1, 2122.2A, 2122.2B and 2300			(\$618,287)	
11							To abate investment income against interest expense. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613			(1,719,818)	
12							To adjust depreciation for new acquisitions to agree with supporting documentation reviewed. 42 CFR 413.20, 413.24, 413.50 and 413.134 CMS Pub. 15-1, Sections 102, 2300, 2302.4 and 2304			<u>(237,512)</u> (\$2,575,617)	\$41,265,669

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARROWHEAD REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1790781169		44
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
	10A	A			5.06	7	Other Administrative and General	*	\$35,083,582		
13							To eliminate contribution/donation costs not related to patient care and due to lack of documentation. 42 CFR 413.9(c)(3), 413.20, 413.24 and 431.107 CMS Pub. 15-1, Sections 2102.3, 2105.7, 2300 and 2304 W&I Code 14124.2(b)			(\$16,093)	
14							To eliminate contribution/donation costs not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105.7			(25,250)	
15							To eliminate advertising costs geared towards increasing patient utilization and not related to patient care. 42 CFR 413.9(b)(2) CMS Pub. 15-1, Section 2102.3 and 2136.2			(10,450)	
16							To eliminate ambulance costs which have been claimed and included for inpatient reimbursement. 42 CFR 413.9 CMS Pub. 15-1, Sections 2104, 2104.1 and 2215 CCR, Title 22, Sections 51056, 51527 and 51323			(712,635)	
17							To eliminate lobbying expense not related to patient care and to agree with auditor's calculation. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.2, 2104, 2139, 2300 and 2304			(18,743) (\$783,171)	\$34,300,411 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARROWHEAD REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1790781169		44
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
18	10A	A			5.06	7	Other Administrative and General To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$34,300,411	(\$250,819)	\$34,049,592
19	10A	A			21.00	7	Interns and Residents Service-Salary and Fringes Approved	*	\$4,671,306	\$12,048	\$4,683,354
	10A	A			74.00	7	Renal Dialysis To adjust provider's based physician expenses to agree with the amended cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	2,216,486	(45,000)	2,171,486

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARROWHEAD REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1790781169		44
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>											
20	8	B	I		30.00	25	Adults and Pediatrics (General Routine Care)	(\$11,717,318)	\$11,717,318	\$0	
	8	B	I		31.00	25	Intensive Care Unit	(1,276,350)	1,276,350	0	
	8	B	I		33.00	25	Burn Intensive Care Unit	(795,104)	795,104	0	
	8	B	I		34.00	25	Surgical Intensive Care Unit	(732,332)	732,332	0	
	8	B	I		43.00	25	Nursery	(962,493)	962,493	0	
	8	B	I		50.00	25	Operating Room	(2,636,396)	2,636,396	0	
	8	B	I		54.01	25	Ultra Sound	(292,933)	292,933	0	
	8	B	I		60.00	25	Laboratory	(41,847)	41,847	0	
	8	B	I		65.00	25	Respiratory Therapy	(146,466)	146,466	0	
	8	B	I		74.00	25	Renal Dialysis	(224,165)	224,165	0	
	8	B	I		90.00	25	Clinic	(2,113,302)	2,113,302	0	
	8	B	I		91.00	25	Emergency	(209,238)	209,238	0	
							To reverse the provider's step-down adjustment related to teaching cost for intern and residents. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name			Fiscal Period				Provider NPI		Adjustments
ARROWHEAD REGIONAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1790781169		44
Report References									
Adj. No.	Audit Report	Cost Report				Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line				
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>									
21	9	B-1	51.00	5.05,16	Recovery Room	(Total Gross Revenue)	32,659,697	(3,936,143)	28,723,554
	9	B-1	53.00	5.05,16	Anesthesiology		22,759,319	(2,057,420)	20,701,899
	9	B-1	75.00	5.06,16	ASC (Non-Distinct Part)		25,767,533	5,993,563	31,761,096
To adjust gross revenue statistics to agree with adjustments 28 and 29. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306									
22	9	B-1	57.00	5.05,16	Computed Tomography (CT) Scan	(Total Gross Revenue)	96,741,721	(377,603)	96,364,118
	9	B-1	60.00	5.05,16	Laboratory		150,265,466	(11,428,017)	138,837,449
	9	B-1	62.00	5.05,16	Whole Blood and Packed Red Blood Cells		11,292,719	(588,777)	10,703,942
	9	B-1	65.00	5.05,16	Respiratory Therapy		62,399,784	(41,008)	62,358,776
	9	B-1	65.01	5.05,16	Pulmonary Function		482,638	(160,349)	322,289
	9	B-1	69.00	5.05,16	Electro cardiology		18,779,063	(1,139)	18,777,924
	9	B-1	90.00	5.05,16	Clinic		50,513,024	(11,649,298)	38,863,726
	9	B-1	5.05	5.05	Total - Gross Revenue		1,338,536,097	(24,246,191)	1,314,289,906
	9	B-1	16.00	16	Total - Gross Revenue		1,338,536,097	(24,246,191)	1,314,289,906
To adjust gross revenue statistics to agree with adjustment 30. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306									

Provider Name							Fiscal Period		Provider NPI		Adjustments
ARROWHEAD REGIONAL MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1790781169		44
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>											
23	9	B-1			5.05	1	Cashiering/Accounts Receivable (Square Feet)	4,732	1,837	6,569	
	9	B-1			5.06	1	Other Administrative and General	24,125	(12,854)	11,271	
	9	B-1			22.00	1	Intern and Residents - Other Program Costs Approved	74,870	(35,031)	39,839	
	9	B-1			30.00	1	Adults and Pediatrics (General Routine Care)	240,144	(70,148)	169,996	
	9	B-1			50.00	1	Operating Room	70,522	(39,540)	30,982	
	9	B-1			51.00	1	Recovery Room	0	18,006	18,006	
	9	B-1			54.00	1	Radiology-Diagnostic	20,449	4,307	24,756	
	9	B-1			60.00	1	Laboratory	27,827	(4,307)	23,520	
	9	B-1			90.00	1	Clinic	55,073	(4,514)	50,559	
	9	B-1			194.02	1	Vacant Space (6N and 6C)	0	30,209	30,209	
	9	B-1			1.00	1	Total - Square Feet	1,117,534	(112,035)	1,005,499	
To establish the correct square footage in order to properly allocate indirect costs and to agree with provider's square footage schedule. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306											

Provider Name			Fiscal Period				Provider NPI		Adjustments	
ARROWHEAD REGIONAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1790781169		44	
Report References										
Adj. No.	Audit Report	Cost Report				Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line					Col.
<b><u>ADJUSTMENTS TO REPORTED STATISTICS</u></b>										
24	9	B-1			11.00	6, 7	Cafeteria (Square Feet)	18,523	(738)	17,785
	9	B-1			13.00	6, 7	Nursing Administration	4,409	(2,228)	2,181
	9	B-1			22.00	6, 7	Intern and Residents - Other Program Costs Approved	13,515	26,324	39,839
	9	B-1			30.00	6, 7	Adults and Pediatrics (General Routine Care)	154,892	15,104	169,996
	9	B-1			34.00	6, 7	Surgical Intensive Care	17,510	(162)	17,348
	9	B-1			50.00	6, 7	Operating Room	70,522	(39,540)	30,982
	9	B-1			51.00	6, 7	Recovery Room	0	18,006	18,006
	9	B-1			54.00	6, 7	Radiology-Diagnostic	20,449	4,307	24,756
	9	B-1			60.00	6, 7	Laboratory	27,827	(4,307)	23,520
	9	B-1			90.00	6, 7	Clinic	55,073	(4,514)	50,559
	9	B-1			192.00	6, 7	Physicians Private Offices	0	4,420	4,420
	9	B-1			194.00	6, 7	Other Nonreimbursable Cost Centers	0	1,238	1,238
	9	B-1			194.01	6, 7	Other Nonreimbursable Cost Centers	0	283	283
	9	B-1			194.02	6, 7	Vacant Space (6N and 6C)	0	30,209	30,209
	9	B-1			6.00	6	Total - Square Feet	914,073	48,402	962,475
	9	B-1			7.00	7	Total - Square Feet	711,786	48,402	760,188
<p>To adjust square footage statistics to agree with the provider's square footage report.                      42 CFR 413.24 and 413.50                      CMS Pub. 15-1, Sections 2304 and 2306</p>										

Provider Name		Fiscal Period					Provider NPI		Adjustments	
ARROWHEAD REGIONAL MEDICAL CENTER		JULY 1, 2010 THROUGH JUNE 30, 2011					1790781169		44	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>										
25	4, Desig Pub Hosp 4	D-1	I		1.00	1	Adults and Pediatrics - Total	70,577	19,631	90,208 *
	4, Desig Pub Hosp 4	D-1	I		4.00	1	Adults and Pediatrics - Semi-Private Room Days	70,577	19,631	90,208 *
	N/A	S-3	I		16.00	8	Subprovider IPF - Total	19,631	(19,631)	0
To reclassify Subprovider Psychiatric total inpatient days to the Adults and Pediatrics in conjunction with adjustment 1. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2300 and 2336.1										
26	4, Desig Pub Hosp 4	D-1	I		1.00	1	Adults and Pediatrics - Total	* 90,208	411	90,619 *
	4, Desig Pub Hosp 4	D-1	I		4.00	1	Adults and Pediatrics - Semi-Private Room Days	* 90,208	411	90,619 *
To adjust total patient days to include delegated days and to agree with the provider's supporting documentation. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304										
27	4, Desig Pub Hosp 4	D-1	I		1.00	1	Adults and Pediatrics - Total	* 90,619	364	90,983
	4, Desig Pub Hosp 4	D-1	I		4.00	1	Adults and Pediatrics - Semi-Private Room Days	* 90,619	364	90,983
	4A, Desig Pub Hosp 4/	D-1	II		42.00	2	Nursery - Total	6,367	(1)	6,366
	4A, Desig Pub Hosp 4/	D-1	II		43.00	2	Intensive Care Unit - Total	5,380	(6)	5,374
	4A, Desig Pub Hosp 4/	D-1	II		46.00	2	Surgical Intensive Care Unit - Total	5,670	(383)	5,287
To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304										

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period						Provider NPI		Adjustments
ARROWHEAD REGIONAL MEDICAL CENTER		JULY 1, 2010 THROUGH JUNE 30, 2011						1790781169		44
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED TOTAL CHARGES</b>										
28	5, Desig Pub Hosp 5	C	I		51.00	8	Recovery Room	\$32,659,697	(\$3,936,143)	\$28,723,554
	5, Desig Pub Hosp 5	C	I		75.00	8	ASC (Non-Distinct Part)	25,767,533	3,936,143	29,703,676 *
							To reclassify recovery room charges to the appropriate cost center for proper matching of revenue and expense. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306			
29	5, Desig Pub Hosp 5	C	I		53.00	8	Anesthesiology	\$22,759,319	(\$2,057,420)	\$20,701,899
	5, Desig Pub Hosp 5	C	I		75.00	8	ASC (Non-Distinct Part)	* 29,703,676	2,057,420	31,761,096
							To reclassify anesthesiology charges to the appropriate cost center for proper matching of revenue and expense. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304 and 2306			
30	5, Desig Pub Hosp 5	C	I		57.00	8	Computed Tomography (CT) Scan	\$96,741,721	(\$377,603)	\$96,364,118
	5, Desig Pub Hosp 5	C	I		60.00	8	Laboratory	150,265,466	(11,428,017)	138,837,449
	5, Desig Pub Hosp 5	C	I		62.00	8	Whole Blood and Packed Red Blood Cells	11,292,719	(588,777)	10,703,942
	5, Desig Pub Hosp 5	C	I		65.00	8	Respiratory Therapy	62,399,784	(41,008)	62,358,776
	5, Desig Pub Hosp 5	C	I		65.01	8	Pulmonary Function	482,638	(160,349)	322,289
	5, Desig Pub Hosp 5	C	I		69.00	8	Electro cardiology	18,779,063	(1,139)	18,777,924
	5, Desig Pub Hosp 5	C	I		90.00	8	Clinic	50,513,024	(11,649,298)	38,863,726
	5, Desig Pub Hosp 5	C	I		202.00	8	Total Charges	1,080,320,809	(24,246,191)	1,056,074,618
							To eliminate physician professional component charges included on outpatient ancillary charges to agree with amended cost report. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2182.3C, 2300 and 2304			

\*Balance carried forward from prior/to subsequent adjustments

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Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
31	4	D-1	V		9.00	1.00	Medi-Cal Days - Adults and Pediatrics (General Routine Care)	1,508	(1,508)	0
32	4A	Not Reported					Medi-Cal Administrative Days (July 1, 2010 through June 30, 2011)	0	2,231	2,231
	4A	Not Reported					Medi-Cal Administrative Day Rate (July 1, 2010 through June 30, 2011)	\$0	\$351.26	\$351.26
33	4A	Not Reported					Medi-Cal Administrative Days (January 21, 2011 through June 14, 2011)	0	24	24
	4A	Not Reported					Medi-Cal Administrative Day Rate (January 21, 2011 through June 14, 2011)	\$0	\$409.48	\$409.48
34	6	D-3	V		50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$52,876	(\$52,876)	\$0
	6	D-3	V		51.00	2	Medi-Cal Ancillary Charges - Recovery Room	21,795	(21,795)	0
	6	D-3	V		52.00	2	Medi-Cal Ancillary Charges - Labor Room and Delivery Room	52,202	(52,202)	0
	6	D-3	V		53.00	2	Medi-Cal Ancillary Charges - Anesthesiology	9,540	(9,540)	0
	6	D-3	V		54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	19,143	180,116	199,259
	6	D-3	V		54.01	2	Medi-Cal Ancillary Charges - Ultra Sound	15,259	1,577	16,836
	6	D-3	V		55.00	2	Medi-Cal Ancillary Charges - Radiology-Therapeutic	114,794	(114,794)	0
	6	D-3	V		56.00	2	Medi-Cal Ancillary Charges - Radioisotope	16,213	(13,664)	2,549
	6	D-3	V		57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	35,173	(35,173)	0
	6	D-3	V		58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	25,187	(25,187)	0
	6	D-3	V		60.00	2	Medi-Cal Ancillary Charges - Laboratory	515,756	330,476	846,232
	6	D-3	V		62.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	25,101	(25,101)	0
	6	D-3	V		65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	143,191	(143,191)	0
	6	D-3	V		66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	86,769	130,412	217,181
	6	D-3	V		67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	34,170	40,045	74,215
	6	D-3	V		68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	27,730	(27,730)	0
	6	D-3	V		69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	75,688	(75,688)	0
	6	D-3	V		70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	1,387	(1,387)	0
	6	D-3	V		71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	295,230	(295,230)	0
	6	D-3	V		73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	817,312	446,944	1,264,256
	6	D-3	V		74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	41,068	(41,068)	0
	6	D-3	V		91.00	2	Medi-Cal Ancillary Charges - Emergency	4,081	(4,081)	0
	6	D-3	V		200.00	2	Medi-Cal Ancillary Charges - Total	2,429,665	190,863	2,620,528

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Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
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<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
-Continued from previous page-										
35	2	E-3	VII	V	8.00	1	Medi-Cal Routine Service Charges	\$2,536,456	(\$1,598,268)	\$938,188
	2	E-3	VII	V	9.00	1	Medi-Cal Ancillary Service Charges	2,429,665	190,863	2,620,528
36	3	E-3	VII	V	32.00	1	Medi-Cal Deductible	\$0	\$5,679	\$5,679
	3	E-3	VII	V	33.00	1	Medi-Cal Coinsurance	0	5,074	5,074
37	1	E-3	VII	V	41.00	1	Medi-Cal Interim Payment	\$0	\$1,596,957	\$1,596,957
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary Payment Data:                      Report Date: July 17, 2013                      Payment Period: July 1, 2010 through June 30, 2013                      Service Period: July 1, 2010 through June 30, 2011                      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
ARROWHEAD REGIONAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1790781169		44
Report References							As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.			
Explanation of Audit Adjustments									
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIG PUB HOSPITAL</b>									
38	Desig Pub Hosp 4	D-1	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics (General Routine Care)	24,720	744	25,464
	Desig Pub Hosp 4A	D-1	XIX	42.00	4	Medi-Cal Days - Nursery	3,922	(150)	3,772
	Desig Pub Hosp 4A	D-1	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	2,109	195	2,304
	Desig Pub Hosp 4A	D-1	XIX	45.00	4	Medi-Cal Days - Burn Intensive Care Unit	1,155	(6)	1,149
	Desig Pub Hosp 4A	D-1	XIX	46.00	4	Medi-Cal Days - Surgical Intensive Care Unit	1,882	7	1,889
	Desig Pub Hosp 4A	D-1	XIX	47.00	4	Medi-Cal Days - Neonatal Intensive Care Unit	5,557	(452)	5,105
39	Desig Pub Hosp 6	D-3	XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$20,565,558	\$91,686	\$20,657,244
	Desig Pub Hosp 6	D-3	XIX	51.00	2	Medi-Cal Ancillary Charges - Recovery Room	6,684,432	30,974	6,715,406
	Desig Pub Hosp 6	D-3	XIX	52.00	2	Medi-Cal Ancillary Charges - Labor Room and Delivery Room	5,148,940	(610,325)	4,538,615
	Desig Pub Hosp 6	D-3	XIX	53.00	2	Medi-Cal Ancillary Charges - Anesthesiology	5,214,194	341,587	5,555,781
	Desig Pub Hosp 6	D-3	XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	4,118,016	(892,012)	3,226,004
	Desig Pub Hosp 6	D-3	XIX	54.01	2	Medi-Cal Ancillary Charges - Ultra Sound	1,082,075	(150,990)	931,085
	Desig Pub Hosp 6	D-3	XIX	55.00	2	Medi-Cal Ancillary Charges - Radiology-Therapeutic	431,621	(236,238)	195,383
	Desig Pub Hosp 6	D-3	XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	720,586	(242,248)	478,338
	Desig Pub Hosp 6	D-3	XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	10,543,484	(1,558,394)	8,985,090
	Desig Pub Hosp 6	D-3	XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	1,256,456	(99,277)	1,157,179
	Desig Pub Hosp 6	D-3	XIX	59.00	2	Medi-Cal Ancillary Charges - Cardiac Catheterization	1,102,116	(1,102,116)	0
	Desig Pub Hosp 6	D-3	XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	27,622,868	5,808,819	33,431,687
	Desig Pub Hosp 6	D-3	XIX	62.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	3,707,167	(1,261,385)	2,445,782
	Desig Pub Hosp 6	D-3	XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	24,717,321	(14,014,359)	10,702,962
	Desig Pub Hosp 6	D-3	XIX	65.01	2	Medi-Cal Ancillary Charges - Pulmonary Function	2,233	20,839	23,072
	Desig Pub Hosp 6	D-3	XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	1,809,399	4,771	1,814,170
	Desig Pub Hosp 6	D-3	XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	619,786	63,454	683,240
	Desig Pub Hosp 6	D-3	XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	548,936	53,874	602,810
	Desig Pub Hosp 6	D-3	XIX	69.00	2	Medi-Cal Ancillary Charges - Electro cardiology	3,715,142	571,559	4,286,701
	Desig Pub Hosp 6	D-3	XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	118,566	(82,007)	36,559
	Desig Pub Hosp 6	D-3	XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	31,223,462	758,963	31,982,425
	Desig Pub Hosp 6	D-3	XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	31,633,761	522,991	32,156,752
	Desig Pub Hosp 6	D-3	XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	1,013,989	(13,360)	1,000,629
	Desig Pub Hosp 6	D-3	XIX	90.01	2	Medi-Cal Ancillary Charges - Psych AES Unit	1,143,749	(1,143,749)	0
	Desig Pub Hosp 6	D-3	XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	11,171,334	(1,674,620)	9,496,714
	Desig Pub Hosp 6	D-3	XIX	200.00	2	Medi-Cal Ancillary Charges - Total	195,915,191	(14,811,563)	181,103,628

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Provider Name							Fiscal Period		Provider NPI		Adjustments
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Adj. No.	Audit Report	Cost Report									
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<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIG PUB HOSPITAL</b>											
-Continued from previous page-											
40	Desig Pub Hosp 2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$120,877,180	(\$21,775,120)	\$99,102,060	
	Desig Pub Hosp 2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	195,915,191	(14,811,562)	181,103,628	
41	Desig Pub Hosp 3	E-3	VII	XIX	32.00	1	Medi-Cal Deductible	\$0	\$453,576	\$453,576	
	Desig Pub Hosp 3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	0	452,200	452,200	
	Desig Pub Hosp 1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payment	0	62,338,282	62,338,282	
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary Payment Data:                      Report Date: July 18, 2013                      Payment Period: July 1, 2010 through June 30, 2013                      Service Period: July 1, 2010 through June 30, 2011                      42 CFR 413.20, 413.24, 413.53 and 433.139                      CMS Pub. 15-1, Sections 2304, 2404 and 2408                      CCR, Title 22, Section 51541</p>											

Provider Name			Fiscal Period				Provider NPI		Adjustments	
ARROWHEAD REGIONAL MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1790781169		44	
Report References										
Adj. No.	Audit Report	Cost Report				Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line					Col.
<b>ADJUSTMENTS TO OTHER MATTERS</b>										
42	Desig Pub Hosp 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	\$100,286	\$100,286
43	Desig Pub Hosp 1	N/A					Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$131,982	\$131,982
44	3	E-3	VII	V	6.00	1	Outpatient Primary Payer Payments	(\$1,034,728)	\$1,034,728	\$0
	3	E-3	VII	V	27.00	1	Outpatient Primary Payer Payments To eliminate the provider's outpatient primary payer payments that were incorrectly reported on the settlement schedule of the original filed cost report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	1,034,728	(1,034,728)	0