

**REPORT  
ON THE  
COST REPORT REVIEW**

**PALMDALE REGIONAL MEDICAL CENTER  
PALMDALE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1508856535**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2011**

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

**Section Chief: Allen Dervi  
Audit Supervisor: Debra K. Blake  
Auditor: Matthew Li**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

January 31, 2014

Kurt Broten  
Chief Financial Officer  
Palmdale Regional Medical Center  
38600 Medical Center Drive  
Palmdale, CA 93551

PALMDALE REGIONAL MEDICAL CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1508856535  
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the Provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, 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 settlement for the fiscal period due the Provider in the amount of \$614,031 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. 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.

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

**Original Signed By**

Allen Dervi, Chief  
Audits Section—Burbank  
Financial Audits Branch

Certified

cc: See Next Page

Kurt Broten  
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cc: Carole A. DeSmedt  
Area Reimbursement Manager – Western Region  
United Health Services, Inc.  
367 South Gulph Road  
King of Prussia, PA 19406-0958

**SUMMARY OF FINDINGS**

**Provider Name:**  
**PALMDALE REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**DECEMBER 31, 2011**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1508856535</b>	Reported	\$ 577,687	
	Net Change	\$ <u>36,344</u>	
	Audited Amount Due Provider (State)	\$ 614,031	
<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 Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
<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 Due Provider (State) - (Lines 1 through 7)</b>		\$ 614,031	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**PALMDALE REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**DECEMBER 31, 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>		\$ 614,031	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1508856535

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>6,491,582</u>	\$ <u>7,365,571</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-Reimbursable to Provider (Lines 1 through 4)	\$ <u>6,491,582</u>	\$ <u>7,365,571</u>
6. Interim Payments (Adj 7)	\$ <u>(5,913,895)</u>	\$ <u>(6,745,861)</u>
7. Balance Due Provider (State)	\$ <u>577,687</u>	\$ <u>619,710</u>
8. Duplicate Payments (Adj )	\$ <u>0</u>	\$ <u>0</u>
9.	\$ <u>0</u>	\$ <u>0</u>
10. Medi-Cal Credit Balances (Adj 9)	\$ <u>0</u>	\$ <u>(5,679)</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>577,687</u></u>	\$ <u><u>614,031</u></u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
PALMDALE REGIONAL MEDICAL CENTERFiscal Period Ended:  
DECEMBER 31, 2011Provider NPI:  
1508856535

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 6,626,737 \$ 7,559,858

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 6) \$ 7,408,116 \$ 8,718,9163. Inpatient Ancillary Service Charges (Adj 6) \$ 25,986,053 \$ 29,689,3694. Total Charges - Medi-Cal Inpatient Services \$ 33,394,169 \$ 38,408,2855. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 26,767,432 \$ 30,848,4276. 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:  
PALMDALE REGIONAL MEDICAL CENTERFiscal Period Ended:  
DECEMBER 31, 2011Provider NPI:  
1508856535

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>3,107,225</u>	\$ <u>3,556,753</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>3,519,512</u>	\$ <u>4,003,105</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>6,626,737</u>	\$ <u>7,559,858</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>6,626,737</u>	\$ <u>7,559,858</u>
	(To Schedule 2)	
9. Medi-Cal Deductible (Adj 7)	\$ <u>(30,853)</u>	\$ <u>(35,979)</u>
10. Medi-Cal Coinsurance (Adj 7)	\$ <u>(104,302)</u>	\$ <u>(158,308)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>6,491,582</u>	\$ <u>7,365,571</u>
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
PALMDALE REGIONAL MEDICAL CENTERFiscal Period Ended:  
DECEMBER 31, 2011Provider NPI:  
1508856535

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj )	27,309	27,309
2. Inpatient Days (include private, exclude swing-bed)	27,309	27,309
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	27,309	27,309
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) (Adjs 4, 8)	2,131	2,392

## 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)	\$ 31,548,283	\$ 31,493,426
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)	\$ 31,548,283	\$ 31,493,426

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 59,857,466	\$ 59,857,466
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 59,857,466	\$ 59,857,466
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.527057	\$ 0.526140
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)	\$ 2,191.86	\$ 2,191.86
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)	\$ 31,548,283	\$ 31,493,426

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,155.23	\$ 1,153.23
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,461,795	\$ 2,758,526
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,057,717	\$ 1,244,579
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 3,519,512	\$ 4,003,105

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1508856535

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, 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
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 13,081,962	\$ 13,062,402
7. Total Inpatient Days (Adj )	6,048	6,048
8. Average Per Diem Cost	\$ 2,163.02	\$ 2,159.79
9. Medi-Cal Inpatient Days (Adj 4, 8)	489	576.25
10. Cost Applicable to Medi-Cal	\$ 1,057,717	\$ 1,244,579
<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)	\$ 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
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, 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
<b>OTHER SPECIAL CARE (SPECIFY)</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 0	\$ 0
27. Total Inpatient Days (Adj )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
21. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj )	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
21. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj )	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,057,717	\$ 1,244,579

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1508856535

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:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

Provider NPI:  
1508856535

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 16,638,042	\$ 113,479,185	0.146618	\$ 4,446,330	\$ 651,910
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	0	0	0.000000	0	0
53.00	Anesthesiology	136,644	25,095,263	0.005445	869,873	4,736
54.00	Radiology-Diagnostic	3,537,883	15,723,703	0.225003	681,265	153,287
54.01	Ultrasound	501,227	6,895,128	0.072693	369,768	26,880
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	424,419	2,962,663	0.143256	186,802	26,761
57.00	Computed Tomography (CT) Scan	1,087,760	44,903,076	0.024225	1,869,735	45,294
58.00	Magnetic Resonance Imaging (MRI)	312,391	5,977,134	0.052264	463,328	24,216
59.00	Cardiac Catheterization	2,649,701	13,238,140	0.200157	1,328,711	265,950
60.00	Laboratory	6,077,422	107,705,194	0.056426	7,553,568	426,221
60.01	Blood Laboratory	0	0	0.000000	0	0
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	546,353	1,465,818	0.372729	153,474	57,204
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	2,778,025	20,194,480	0.137564	1,719,845	236,588
66.00	Physical Therapy	2,023,321	6,047,746	0.334558	188,953	63,216
67.00	Occupational Therapy	656,188	3,306,613	0.198447	42,546	8,443
68.00	Speech Pathology	154,173	564,053	0.273331	19,070	5,212
69.00	Electrocardiology	782,334	13,548,502	0.057743	466,835	26,957
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	3,887,005	12,080,683	0.321754	690,573	222,194
72.00	Implantable Devices Charged to Patients	5,680,427	26,985,277	0.210501	454,186	95,607
73.00	Drugs Charged to Patients	7,712,234	49,395,752	0.156132	4,545,978	709,770
74.00	Renal Dialysis	838,345	3,220,816	0.260290	355,194	92,453
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
75.01	Endoscopy	1,023,290	8,767,610	0.116713	620,057	72,368
75.02	Hyperbaric	533,319	4,093,063	0.130298	3,684	480
75.04	Wound Care	1,009,933	2,831,903	0.356627	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	12,389,360	96,627,801	0.128217	2,659,594	341,006
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 71,379,797	\$ 585,109,603		\$ 29,689,369	\$ 3,556,753

(To Schedule 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
PALMDALE REGIONAL MEDICAL CENTERFiscal Period Ended:  
DECEMBER 31, 2011Provider NPI:  
1508856535

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 5)	AUDITED
50.00	Operating Room	\$ 3,947,933	\$ 498,397	\$ 4,446,330
51.00	Recovery Room	0		0
52.00	Labor Room and Delivery Room	0		0
53.00	Anesthesiology	767,887	101,986	869,873
54.00	Radiology-Diagnostic	585,504	95,761	681,265
54.01	Ultrasound	321,044	48,724	369,768
55.00	Radiology-Therapeutic	0		0
56.00	Radioisotope	154,619	32,183	186,802
57.00	Computed Tomography (CT) Scan	1,676,811	192,924	1,869,735
58.00	Magnetic Resonance Imaging (MRI)	438,509	24,819	463,328
59.00	Cardiac Catheterization	1,196,935	131,776	1,328,711
60.00	Laboratory	6,548,820	1,004,748	7,553,568
60.01	Blood Laboratory	0		0
61.00	PBP Clinical Laboratory Services-Program Only	0		0
62.00	Whole Blood & Packed Red Blood Cells	133,707	19,767	153,474
63.00	Blood Storing, Processing, & Trans.	0		0
64.00	Intravenous Therapy	0		0
65.00	Respiratory Therapy	1,431,966	287,879	1,719,845
66.00	Physical Therapy	173,840	15,113	188,953
67.00	Occupational Therapy	39,132	3,414	42,546
68.00	Speech Pathology	1,931	17,139	19,070
69.00	Electrocardiology	423,581	43,254	466,835
70.00	Electroencephalography	0		0
71.00	Medical Supplies Charged to Patients	620,755	69,818	690,573
72.00	Implantable Devices Charged to Patients	324,096	130,090	454,186
73.00	Drugs Charged to Patients	3,961,471	584,507	4,545,978
74.00	Renal Dialysis	293,314	61,880	355,194
75.00	ASC (Non-Distinct Part)	0		0
75.01	Endoscopy	550,522	69,535	620,057
75.02	Hyperbaric	0	3,684	3,684
75.04	Wound Care	0		0
81.00		0		0
82.00		0		0
83.00		0		0
84.00		0		0
85.00		0		0
86.00		0		0
87.00		0		0
87.01		0		0
88.00	Rural Health Clinic (RHC)	0		0
89.00	Federally Qualified Health Center (FQHC)	0		0
90.00	Clinic	0		0
91.00	Emergency	2,393,676	265,918	2,659,594
92.00	Observation Beds	0		0
93.00	Other Outpatient Services (Specify)	0		0
93.01				0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 25,986,053	\$ 3,703,316	\$ 29,689,369

(To Schedule 5)













Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	59,092	10,277
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
192.01 MOB	0	0	0	0	0	0	0	0	0	0	465,996	81,048
192.03 Marketing	0	0	0	0	0	0	0	0	0	0	539,211	93,781
192.04 Non-Allowable Meals	0	0	0	0	0	0	0	0	0	0	226,251	39,350
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	8,997,645	0	0	0	0	0	0	0	0	117,889,883	17,466,048





Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	73,999	0	13,346	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
192.01 MOB	0	298,136	0	53,770	0	0	0	0	0	0	0	0
192.03 Marketing	0	0	0	0	0	0	0	0	0	0	0	0
192.04 Non-Allowable Meals	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
0												
TOTAL	0	<u>13,833,630</u>	<u>551,119</u>	<u>2,454,484</u>	<u>2,400,938</u>	<u>1,618,209</u>	0	<u>4,969,650</u>	<u>1,549,631</u>	<u>2,883,099</u>	<u>1,989,007</u>	0





Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC (SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	PROGRAM COSTS 22.00	EDUCATION PROGRAM 23.00	COST 23.01	COST 23.02	24.00	STEP-DOWN ADJUSTMENT 25.00	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	156,714	0	156,714
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0
192.01 MOB	0	0	0	0	0	0	0	0	898,950	0	898,950
192.03 Marketing	0	0	0	0	0	0	0	0	632,992	0	632,992
192.04 Non-Allowable Meals	0	0	0	0	0	0	0	0	265,601	0	265,601
193.03	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>117,889,883</u>	<u>0</u>	<u>117,889,883</u>











Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

	EMP BENE (GROSS SALARIES)	STAT 4.00 (Adj) (Adj)	STAT 5.01 (Adj) (Adj)	STAT 5.02 (Adj) (Adj)	STAT 5.03 (Adj) (Adj)	STAT 5.04 (Adj) (Adj)	STAT 5.05 (Adj) (Adj)	STAT 5.06 (Adj) (Adj)	STAT 5.07 (Adj) (Adj)	STAT 5.08 (Adj) (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS 6.00 (Adj) (Adj)
105.00	Kidney Acquisition											0	
106.00	Heart Acquisition											0	
107.00	Liver Acquisition											0	
108.00	Lung Acquisition											0	
109.00	Pancreas Acquisition											0	
110.00	Intestinal Acquisition											0	
111.00	Islet Acquisition											0	
112.00	Other Organ Acquisition (specify)											0	
113.00	Interest Expense											0	
114.00	Utilization Review-SNF											0	
115.00	Ambulatory Surgical Center (Distinct Part)											0	
116.00	Hospice											0	
117.00	Other Special Purpose (specify)											0	
190.00	Gift, Flower, Coffee Shop, & Canteen											59,092	
191.00	Research											0	
192.00	Physicians' Private Offices											0	
192.01	MOB											465,996	
192.03	Marketing											539,211	
192.04	Non-Allowable Meals											226,251	
193.03												0	
193.04												0	
	TOTAL	46,052,844	0	0	0	0	0	0	0	0		100,423,835	0
	COST TO BE ALLOCATED	8,997,645	0	0	0	0	0	0	0	0		17,466,048	0
	UNIT COST MULTIPLIER - SCH 8	0.195377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.173923	0.000000

Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PAT DAYS)	HOUSE-KEEPING (SQ FT)	DIETARY (PATIENT DAYS)	CAFETERIA (GROSS SALARIES)	MANT OF PERSONNEL (DIR NURS HRS)	NSG. ADMIN (NSG GROSS SALARY)	CENT SERV & SUPPLY (100% ALLOC)	PHARMACY (100% ALLOC)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related 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												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	Laundry and Linen Service 850											
9.00	Housekeeping 2,505											
10.00	Dietary 11,152 11,152											
11.00	Cafeteria 5,101 5,101											
12.00	Maintenance of Personnel											
13.00	Nursing Administration 4,234 4,234 2,854,537											
14.00	Central Services and Supply 6,613 6,613 415,839 170											
15.00	Pharmacy 2,081 2,081 1,887,983											
16.00	Medical Records & Library 3,400 3,400 750,063											
17.00	Social Service											
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	Adults & Pediatrics (Gen Routine) 63,154 27,309 63,154 27,309 11,821,373 7,417,026 59,857,466											
31.00	Intensive Care Unit 22,419 6,048 22,419 6,048 5,347,225 3,329,348 31,491,008											
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	Nursery											
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												



Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PAT DAYS)	HOUSE-KEEPING (SQ FT)	DIETARY (PATIENT DAYS)	CAFETERIA (GROSS SALARIES)	MANT OF PERSONNEL (DIR NURS HRS)	NSG. ADMIN (NSG GROSS SALARY)	CENT SERV & SUPPLY (100% ALLOC)	PHARMACY (100% ALLOC)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen	1,106		1,106									
191.00 Research												
192.00 Physicians' Private Offices												
192.01 MOB	4,456		4,456									
192.03 Marketing												
192.04 Non-Allowable Meals												
193.03												
193.04												
TOTAL	206,760	33,357	203,405	33,357	40,330,674	0	18,108,250	10,000	10,000	676,458,077	0	0
COST TO BE ALLOCATED	13,833,630	551,119	2,454,484	2,400,938	1,618,209	0	4,969,650	1,549,631	2,883,099	1,989,007	0	0
UNIT COST MULTIPLIER - SCH 8	66.906705	16.521850	12.066982	71.977044	0.040124	0.000000	0.274441	154.963127	288.309898	0.002940	0.000000	0.000000

Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

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

Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

	NONPHY- SICIAN ANE (ASG TIME)	NURSING SCHOOL (ASG TIME)	I&R SVC&SAL (ASG TIME)	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>ANCILLARY COST CENTERS</b>							
50.00	Operating Room						
51.00	Recovery Room						
52.00	Labor Room and Delivery Room						
53.00	Anesthesiology						
54.00	Radiology-Diagnostic						
54.01	Ultrasound						
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						
60.01	Blood Laboratory						
61.00	PBP Clinical Laboratory Services-Program Only						
62.00	Whole Blood & Packed Red Blood Cells						
63.00	Blood Storing, Processing, & Trans.						
64.00	Intravenous Therapy						
65.00	Respiratory Therapy						
66.00	Physical Therapy						
67.00	Occupational Therapy						
68.00	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)						
75.01	Endoscopy						
75.02	Hyperbaric						
75.04	Wound Care						
81.00							
82.00							
83.00							
84.00							
85.00							
86.00							
87.00							
87.01							
88.00	Rural Health Clinic (RHC)						
89.00	Federally Qualified Health Center (FQHC)						
90.00	Clinic						
91.00	Emergency						
92.00	Observation Beds						
93.00	Other Outpatient Services (Specify)						
93.01							
93.02							
93.03							
93.04							
93.05							
<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	Outpatient Rehabilitation Provider (specify)						
100.00	Intern-Resident Service (not appvd. tchn. prgm.)						
101.00	Home Health Agency						



## TRIAL BALANCE OF EXPENSES

Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 20,771,963	\$ (141,901)	\$ 20,630,062
2.00	Capital Related Costs-Movable Equipment	0	0	0
3.00	Other Capital Related Costs	0	0	0
3.01		0	0	0
3.02		0	0	0
3.03		0	0	0
3.04		0	0	0
3.05		0	0	0
3.06		0	0	0
3.07		0	0	0
3.08		0	0	0
3.09		0	0	0
4.00	Employee Benefits	8,956,772	0	8,956,772
5.01		0	0	0
5.02		0	0	0
5.03		0	0	0
5.04		0	0	0
5.05		0	0	0
5.06		0	0	0
5.07		0	0	0
5.08		0	0	0
5.00	Administrative and General	15,105,673	(128)	15,105,545
6.00	Maintenance and Repairs	0	0	0
7.00	Operation of Plant	3,484,246	0	3,484,246
8.00	Laundry and Linen Service	375,609	0	375,609
9.00	Housekeeping	1,814,231	0	1,814,231
10.00	Dietary	699,163	0	699,163
11.00	Cafeteria	762,764	0	762,764
12.00	Maintenance of Personnel	0	0	0
13.00	Nursing Administration	3,067,363	(319)	3,067,044
14.00	Central Services and Supply	426,348	0	426,348
15.00	Pharmacy	1,771,375	0	1,771,375
16.00	Medical Records & Library	1,111,758	0	1,111,758
17.00	Social Service	0	0	0
18.00	Other General Service (specify)	0	0	0
19.00	Nonphysician Anesthetists	0	0	0
20.00	Nursing School	0	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0	0
23.00	Paramedical Ed. Program (specify)	0	0	0
23.01		0	0	0
23.02		0	0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
30.00	Adults & Pediatrics (Gen Routine)	12,548,418	0	12,548,418
31.00	Intensive Care Unit	5,881,337	(851)	5,880,486
32.00	Coronary Care Unit	0	0	0
33.00	Burn Intensive Care Unit	0	0	0
34.00	Surgical Intensive Care Unit	0	0	0
35.00	Other Special Care (specify)	0	0	0
40.00	Subprovider - IPF	0	0	0
41.00	Subprovider - IRF	0	0	0
42.00	Subprovider (specify)	0	0	0
43.00	Nursery	0	0	0
44.00	Skilled Nursing Facility	0	0	0
45.00	Nursing Facility	0	0	0
46.00	Other Long Term Care	0	0	0
47.00		0	0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 8,296,873	\$ 0	\$ 8,296,873
51.00	Recovery Room	0	0	0
52.00	Labor Room and Delivery Room	0	0	0
53.00	Anesthesiology	14,557	0	14,557
54.00	Radiology-Diagnostic	1,714,142	11,750	1,725,892
54.01	Ultrasound	306,393	(11,750)	294,643
55.00	Radiology-Therapeutic	0	0	0
56.00	Radioisotope	209,877	0	209,877
57.00	Computed Tomography (CT) Scan	605,848	0	605,848
58.00	Magnetic Resonance Imaging (MRI)	149,649	0	149,649
59.00	Cardiac Catheterization	1,620,452	(767)	1,619,685
60.00	Laboratory	3,898,144	0	3,898,144
60.01	Blood Laboratory	0	0	0
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0
62.00	Whole Blood & Packed Red Blood Cells	461,736	0	461,736
63.00	Blood Storing, Processing, & Trans.	0	0	0
64.00	Intravenous Therapy	0	0	0
65.00	Respiratory Therapy	1,797,389	0	1,797,389
66.00	Physical Therapy	1,009,425	0	1,009,425
67.00	Occupational Therapy	550,688	0	550,688
68.00	Speech Pathology	129,919	0	129,919
69.00	Electrocardiology	436,394	0	436,394
70.00	Electroencephalography	0	0	0
71.00	Medical Supplies Charged to Patients	1,960,820	0	1,960,820
72.00	Implantable Devices Charged to Patients	4,771,250	0	4,771,250
73.00	Drugs Charged to Patients	3,989,950	0	3,989,950
74.00	Renal Dialysis	706,072	0	706,072
75.00	ASC (Non-Distinct Part)	0	0	0
75.01	Endoscopy	519,584	0	519,584
75.02	Hyperbaric	274,469	0	274,469
75.04	Wound Care	390,841	0	390,841
81.00		0	0	0
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
87.00		0	0	0
87.01		0	0	0
88.00	Rural Health Clinic (RHC)	0	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0
90.00	Clinic	0	0	0
91.00	Emergency	6,448,975	0	6,448,975
92.00	Observation Beds	0	0	0
93.00	Other Outpatient Services (Specify)	0	0	0
93.01		0	0	0
93.02		0	0	0
93.03		0	0	0
93.04		0	0	0
93.05		0	0	0
	<b>SUBTOTAL</b>	\$ 117,040,467	\$ (143,966)	\$ 116,896,501
	<b>NONREIMBURSABLE COST CENTERS</b>			
94.00	Home Program Dialysis	0	0	0
95.00	Ambulance Services	0	0	0
96.00	Durable Medical Equipment-Rented	0	0	0
97.00	Durable Medical Equipment-Sold	0	0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
PALMDALE REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
DECEMBER 31, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)	0	0	0
99.00	Outpatient Rehabilitation Provider (specify)	0	0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)	0	0	0
101.00	Home Health Agency	0	0	0
105.00	Kidney Acquisition	0	0	0
106.00	Heart Acquisition	0	0	0
107.00	Liver Acquisition	0	0	0
108.00	Lung Acquisition	0	0	0
109.00	Pancreas Acquisition	0	0	0
110.00	Intestinal Acquisition	0	0	0
111.00	Islet Acquisition	0	0	0
112.00	Other Organ Acquisition (specify)	0	0	0
113.00	Interest Expense	0	0	0
114.00	Utilization Review-SNF	0	0	0
115.00	Ambulatory Surgical Center (Distinct Part)	0	0	0
116.00	Hospice	0	0	0
117.00	Other Special Purpose (specify)	0	0	0
190.00	Gift, Flower, Coffee Shop, & Canteen	0	0	0
191.00	Research	0	0	0
192.00	Physicians' Private Offices	0	0	0
192.01	MOB	227,920	0	227,920
192.03	Marketing	539,211	0	539,211
192.04	Non-Allowable Meals	226,251	0	226,251
193.03		0	0	0
193.04		0	0	0
	SUBTOTAL	\$ 993,382	\$ 0	\$ 993,382
200	TOTAL	\$ 118,033,849	\$ (143,966)	\$ 117,889,883

(To Schedule 8)













Provider Name			Fiscal Period				Provider NPI		Adjustments	
PALMDALE REGIONAL MEDICAL CENTER			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1508856535		9	
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>RECLASSIFICATION OF REPORTED COSTS</u></b>										
1	10A	A			54.00	7	Radiology-Diagnostic	\$1,714,142	\$11,750	\$1,725,892
	10A	A			54.01	7	Ultrasound	306,393	(11,750)	294,643
To reclassify lithotripsy 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										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
PALMDALE REGIONAL MEDICAL CENTER			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1508856535		9	
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 REPORTED COSTS</b>										
2	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures To adjust for a change in useful life to agree with the American Hospital Association Guidelines. 42 CFR 413.20, 413.50, and 413.134(b)(7) CMS Pub. 15-1, Sections 104.17, 104.18, 122, 2300, and 2302.4	\$20,771,963	(\$141,901)	\$20,630,062
3	10A	A			5.00	7	Administrative and General	\$15,105,673	(\$128)	\$15,105,545
	10A	A			13.00	7	Nursing Administration	3,067,363	(319)	3,067,044
	10A	A			31.00	7	Intensive Care Unit	5,881,337	(851)	5,880,486
	10A	A			59.00	7	Cardiac Catheterization To adjust physician compensation costs for service directly billed under the physician provider number. 42 CFR 413.5 and 413.9 / CMS Pub.15-1, Section 2182.3C	1,620,452	(767)	1,619,685

Provider Name							Fiscal Period	Provider NPI	Adjustments	
PALMDALE REGIONAL MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1508856535	9	
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</b>										
4	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	2,131.00	318.00	2,449.00 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	489.00	98.00	587.00 *
5	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$3,947,933	\$498,397	\$4,446,330
	6	D-3		XIX	53.00	2	Medi-Cal Ancillary Charges - Anesthesiology	767,887	101,986	869,873
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	585,504	95,761	681,265
	6	D-3		XIX	54.01	2	Medi-Cal Ancillary Charges - Ultrasound	321,044	48,724	369,768
	6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	154,619	32,183	186,802
	6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography Scan	1,676,811	192,924	1,869,735
	6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging	438,509	24,819	463,328
	6	D-3		XIX	59.00	2	Medi-Cal Ancillary Charges - Cardiac Catheterization	1,196,935	131,776	1,328,711
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	6,548,820	1,004,748	7,553,568
	6	D-3		XIX	62.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	133,707	19,767	153,474
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,431,966	287,879	1,719,845
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	173,840	15,113	188,953
	6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	39,132	3,414	42,546
	6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	1,931	17,139	19,070
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	423,581	43,254	466,835
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	620,755	69,818	690,573
	6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	324,096	130,090	454,186
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	3,961,471	584,507	4,545,978
	6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	293,314	61,880	355,194
	6	D-3		XIX	75.01	2	Medi-Cal Ancillary Charges - Endoscopy	550,522	69,535	620,057
	6	D-3		XIX	75.02	2	Medi-Cal Ancillary Charges - Hyperbaric	0	3,684	3,684
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	2,393,676	265,918	2,659,594
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	25,986,053	3,703,316	29,689,369
6	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$7,408,116	\$1,310,800	\$8,718,916
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	25,986,053	3,703,316	29,689,369
7	1	E-3	VII	XIX	32.00	1	Medi-Cal Deductible	\$30,853	\$5,126	\$35,979
	1	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	104,302	54,006	158,308
	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payment	5,913,895	831,966	6,745,861

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
PALMDALE REGIONAL MEDICAL CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1508856535		9
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						

**ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA**

-Continued from previous page-

To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:  
 Service Period: January 1, 2011 through December 31, 2011  
 Payment Period: January 1, 2011 through June 30, 2013  
 Report Date: July 10, 2013  
 42 CFR 413.20, 413.24, 413.53, and 433.139  
 CMS Pub. 15-1, Sections 2304, 2404, and 2408  
 CCR, Title 22, Section 51541

8	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	2,449.00	(57.00)	2,392.00
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	*	587.00	(10.75)	576.25

To eliminate Medi-Cal Routine days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through the 12th month (RAD Code 476) after the month of service, respectively.  
 42 CFR 413.20 and 413.24  
 CMS Pub. 15-1, Sections 2300 and 2304  
 CCR, Title 22, Section 51458.1  
 W&I Code 14115

Provider Name			Fiscal Period				Provider NPI		Adjustments	
PALMDALE REGIONAL MEDICAL CENTER			JANUARY 1, 2011 THROUGH DECEMBER 31, 2011				1508856535		9	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
9	1	Not Reported					Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$5,679	\$5,679