

**REPORT  
ON THE  
COST REPORT REVIEW**

**HI-DESERT MEDICAL CENTER  
JOSHUA TREE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIERS:  
1447239785, 1245333731**

**FISCAL PERIOD ENDED  
JUNE 30, 2012**

**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: Edward Walker Jr.**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 20, 2014

Administrator  
Hi-Desert Medical Center  
6601 Whitefeather Road  
Joshua Tree, CA 92252

HI-DESERT MEDICAL CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1447239785  
FISCAL PERIOD ENDED JUNE 30, 2012

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 \$540,951 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Computation of Subacute Per Diem (ADULT SUBACUTE Schedules)
5. 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.

Future long term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Fee-For-Service Rates Development Division.

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 Appeals and Hearings  
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.

Administrator  
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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 Cucamonga  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**HI-DESERT MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1447239785</b>		
Reported	\$ 720,411	
Net Change	\$ (171,634)	
Audited Amount Due Provider (State)	\$ 548,777	
<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: 1245333731</b>		
Reported		\$ 249.95
Net Change		\$ (14.76)
Audited Cost Per Day		\$ 235.19
Audited Amount Due Provider (State)	\$ (7,826)	
<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: 1245333731</b>		
Reported		\$ 671.21
Net Change		\$ (47.69)
Audited Cost Per Day		\$ 623.52
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement</b> <b>Due Provider (State) - (Lines 1 through 7)</b>	\$ 540,951	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**HI-DESERT MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

		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>	\$ 540,951	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1447239785

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>6,688,860</u>	\$ <u>6,789,768</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>6,688,860</u>	\$ <u>6,789,768</u>
6. Interim Payments (Adj 30)	\$ <u>(5,968,449)</u>	\$ <u>(6,182,628)</u>
7. Balance Due Provider (State)	\$ <u>720,411</u>	\$ <u>607,140</u>
8. Credit Balances (Adjs 43,44)	\$ <u>0</u>	\$ <u>(55,177)</u>
9. Overpayments (Adj 45)	\$ <u>0</u>	\$ <u>(3,186)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>720,411</u></u>	\$ <u><u>548,777</u></u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
HI-DESERT MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1447239785

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 6,751,852 \$ 6,865,311

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 28) \$ 8,827,580 \$ 9,135,2663. Inpatient Ancillary Service Charges (Adj 28) \$ 12,729,010 \$ 13,194,1894. Total Charges - Medi-Cal Inpatient Services \$ 21,556,590 \$ 22,329,4555. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 14,804,738 \$ 15,464,1446. 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:  
HI-DESERT MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1447239785

	<u>REPORTED</u>	<u>AUDITED</u>
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>2,843,865</u>	\$ <u>2,897,134</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>3,907,987</u>	\$ <u>3,968,177</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>6,751,852</u>	\$ <u>6,865,311</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>6,751,852</u>	\$ <u>6,865,311</u>
	(To Schedule 2)	
9. Medi-Cal Deductible (Adj 29)	\$ <u>(46,596)</u>	\$ <u>(15,759)</u>
10. Medi-Cal Coinsurance (Adj 29)	\$ <u>(16,396)</u>	\$ <u>(59,784)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>6,688,860</u>	\$ <u>6,789,768</u>
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
HI-DESERT MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1447239785

## 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 )	9,316	9,316
2. Inpatient Days (include private, exclude swing-bed)	8,971	8,971
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	8,701	8,701
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	225	225
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	98	98
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj 24)	10	2
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj 24)	12	20
9. Medi-Cal Days (excluding swing-bed) (Adj 26,31)	1,914	1,963

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj 25)	\$ 0.00	\$ 211.53
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj 25)	\$ 0.00	\$ 216.74
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj 24)	\$ 0.00	\$ 305.15
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj 24)	\$ 0.00	\$ 307.25
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 7,815,363	\$ 7,743,434
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 47,594
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 21,241
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 610
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 6,145
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 75,590
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 7,815,363	\$ 7,667,844

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 21,827,289	\$ 21,827,289
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 21,827,289	\$ 21,827,289
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.358055	\$ 0.351296
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)	\$ 2,508.60	\$ 2,508.60
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)	\$ 7,815,363	\$ 7,667,844

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 871.18	\$ 854.74
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,667,439	\$ 1,677,855
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,240,548	\$ 2,290,322
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 3,907,987	\$ 3,968,177

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1447239785

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 1,733,855	\$ 1,718,084
7. Total Inpatient Days (Adj )	900	900
8. Average Per Diem Cost	\$ 1,926.51	\$ 1,908.98
9. Medi-Cal Inpatient Days (Adj 26)	203	225
10. Cost Applicable to Medi-Cal	\$ 391,082	\$ 429,521
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>LDRP UNIT</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 2,812,179	\$ 2,778,260
27. Total Inpatient Days (Adj )	2,147	2,147
28. Average Per Diem Cost	\$ 1,309.82	\$ 1,294.02
29. Medi-Cal Inpatient Days (Adj 26,31)	1,412	1,438
30. Cost Applicable to Medi-Cal	\$ 1,849,466	\$ 1,860,801
<b>ADMINISTRATIVE DAYS</b>		
31. 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>		
34. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
35. Medi-Cal Inpatient Days (Adj )	0	0
36. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30,33,36)	\$ 2,240,548	\$ 2,290,322

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1447239785

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

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1447239785

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	\$ 2,887,036	\$ 4,850,644	0.595186	\$ 1,141,925	\$ 679,658
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	17,824	2,371	7.517706	0	0
53.00	Anesthesiology	100,949	1,880,756	0.053675	693,675	37,233
54.00	Radiology-Diagnostic	3,113,397	12,724,722	0.244673	730,000	178,611
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	322,516	300,629	1.072803	18,896	20,272
57.00	Computed Tomography (CT) Scan	953,467	16,323,954	0.058409	1,010,241	59,007
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	5,431,416	26,147,202	0.207725	2,596,574	539,372
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	374,690	451,465	0.829942	114,508	95,035
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	1,450,766	8,877,578	0.163419	518,064	84,662
66.00	Physical Therapy	856,970	2,422,968	0.353686	67,831	23,991
67.00	Occupational Therapy	400,773	1,353,212	0.296165	5,041	1,493
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	213,728	1,667,773	0.128152	383,364	49,129
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	2,438,107	10,341,838	0.235752	1,622,346	382,471
72.00	Implantable Devices Charged to Patients	1,413,146	1,552,018	0.910522	86,203	78,490
73.00	Drugs Charged to Patients	2,232,361	14,591,934	0.152986	2,928,536	448,025
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	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
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)	1,985,809	2,210,855	0.898209	0	0
88.01	Rural Health Clinic II (RHC)	910,507	866,642	1.050615	0	0
90.00	Clinic	700,161	1,313,069	0.533225	0	0
90.01	Infusion Clinic	199,120	402,784	0.494359	0	0
91.00	Emergency	4,840,065	28,134,368	0.172034	1,276,985	219,685
92.00	Observation Beds	0	386,309	0.000000	0	0
93.00	Other Outpatient Services (Specify)	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	\$ 30,842,810	\$ 136,803,091		\$ 13,194,189	\$ 2,897,134

(To Schedule 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
HI-DESERT MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1447239785

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 27)	AUDITED
50.00	Operating Room	\$ 1,097,577	\$ 44,348	\$ 1,141,925
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology	675,382	18,293	693,675
54.00	Radiology-Diagnostic	704,465	25,535	730,000
55.00	Radiology-Therapeutic			0
56.00	Radioisotope	18,106	790	18,896
57.00	Computed Tomography (CT) Scan	978,435	31,806	1,010,241
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	2,505,727	90,847	2,596,574
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells	115,405	(897)	114,508
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	482,318	35,746	518,064
66.00	Physical Therapy	60,783	7,048	67,831
67.00	Occupational Therapy	5,041		5,041
68.00	Speech Pathology			0
69.00	Electrocardiology	292,543	90,821	383,364
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	1,561,463	60,883	1,622,346
72.00	Implantable Devices Charged to Patients	70,053	16,150	86,203
73.00	Drugs Charged to Patients	2,835,564	92,972	2,928,536
74.00	Renal Dialysis			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
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
88.01	Rural Health Clinic II (RHC)			0
90.00	Clinic			0
90.01	Infusion Clinic	97,861	(97,861)	0
91.00	Emergency	1,228,287	48,698	1,276,985
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 12,729,010	\$ 465,179	\$ 13,194,189

(To Schedule 5)



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

**Provider Name:**  
**HI-DESERT MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

**Provider NPI:**  
**1245333731**

	<b>REPORTED</b>	<b>AUDITED</b>	<b>DIFFERENCE</b>
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 526,141	\$ 147,818	\$ (378,323)
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 7,609,664	\$ 7,537,938	\$ (71,726)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 8,135,805	\$ 7,685,756	\$ (450,049)
4. Total Distinct Part Patient Days (Adj 23)	32,550	32,679	129
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 249.95	\$ 235.19	\$ (14.76)
<b>DPNF OVERPAYMENTS AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Adj 47)	\$ 0	\$ (6,535)	\$ (6,535)
7. Medi-Cal Credit Balances (Adj 46)	\$ 0	\$ (1,291)	\$ (1,291)
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (7,826)	\$ (7,826)
	(To Summary of Findings)		
<b>GENERAL INFORMATION</b>			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	95	95	0
10. Total Licensed Capacity (All levels) (Adj 35)	181	179	(2)
11. Total Medi-Cal DP Patient Days (Adj 32)	24,108	24,313	205
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 166,166	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 166,166	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,974,889	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,338,372	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 4,313,261	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
124533731

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 4,648,659	\$ 4,648,659	\$ 0
1.00	Capital Related Costs-Buildings and Fixtures		0	0
2.00	Capital Related Costs-Movable Equipment		0	0
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	61,292	61,296	4
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	837,090	790,354	(46,736)
6.00	Maintenance and Repairs	216,415	214,600	(1,815)
7.00	Operation of Plant		0	0
7.01	Operation of Plant CCC		0	0
8.00	Laundry and Linen Service		0	0
9.00	Housekeeping		0	0
10.00	Dietary	1,210,785	1,200,567	(10,218)
11.00	Cafeteria	152,725	151,414	(1,311)
13.00	Nursing Administration	333,625	323,237	(10,388)
14.00	Central Services and Supply	25,778	25,552	(226)
15.00	Pharmacy	22,976	22,782	(194)
16.00	Medical Records & Library	100,319	99,476	(843)
17.00	Social Service		0	0
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)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 7,609,664	\$ 7,537,938	\$ (71,726)

(To DPNF Sch 1)

\* From Schedule 8, line 44 plus line 45.





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

**Provider Name:**  
**HI-DESERT MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

**Provider NPI:**  
**1245333731**

<b>COL.</b>	<b>COST CENTER</b>	<b>AUDITED CAP RELATED * (COL 1)</b>	<b>AUDITED SAL &amp; EMP BENEFITS * (COL 2)</b>
1.00	Capital Related Costs-Buildings and Fixtures	\$ 0	\$ N/A
2.00	Capital Related Costs-Movable Equipment	0	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	19,334	41,961
5.01		0	0
5.02		0	0
5.03		0	0
5.04		0	0
5.05		0	0
5.06		0	0
5.07		0	0
5.08		0	0
5.00	Administrative and General	40,373	361,319
6.00	Maintenance and Repairs	32,528	82,836
7.00	Operation of Plant	0	0
7.01	Operation of Plant CCC	0	0
8.00	Laundry and Linen Service	0	0
9.00	Housekeeping	0	0
10.00	Dietary	30,914	509,708
11.00	Cafeteria	23,011	66,598
13.00	Nursing Administration	7,003	213,603
14.00	Central Services and Supply	8,177	6,820
15.00	Pharmacy	713	12,418
16.00	Medical Records & Library	4,111	43,109
17.00	Social Service	0	0
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)	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0
23.00	Paramedical Ed. Program (specify)	0	0
23.01		0	0
23.02		0	0
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 166,166</b>	<b>\$ 1,338,372</b>

\* These amounts include both Skilled Nursing Facility expenses,  
line 44 and Nursing Facility expenses, line 45.

(To DPNF SCH 1)

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1245333731

	REPORTED	AUDITED	DIFFERENCE
<b>COMPUTATION OF SUBACUTE PER DIEM</b>			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 664,127	\$ 406,569	\$ (257,558)
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 3,980,663	\$ 3,938,750	\$ (41,913)
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 4,644,790	\$ 4,345,319	\$ (299,471)
4. Total Adult Subacute Patient Days (Adj 23)	6,920	6,969	49
5. Average Adult Subacute Per Diem Cost (L3 ÷ L4)	\$ 671.21	\$ 623.52	\$ (47.69)

ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS

6. Medi-Cal Overpayments (Adj )	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0

(To Summary of Findings)

GENERAL INFORMATION

9. Contracted Number of Adult Subacute Beds (Adj 42)	0	25	25
10. Total Licensed Nursing Facility Beds (Adj )	120	120	0
11. Total Licensed Capacity (All levels of care)(Adj 41)	181	179	(2)
12. Total Medi-Cal Adult Subacute Patient Days (Adj 38)	6,163	6,238	75

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 75,941	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 75,941	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 2,022,548	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 478,777	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 2,501,325	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj 40)	AUDITED TOTAL DAYS (Adj 39)	AUDITED MEDI-CAL DAYS (Adj 37)
19. Ventilator (Equipment Cost Only)	\$ 3,972	4,468	3,761
20. Nonventilator	N/A	2,501	2,477
21. TOTAL	N/A	6,969	6,238

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1245333731

COL.	COST CENTER	REPORTED	AUDITED *	DIFFERENCE
	DIRECT AND ALLOCATED EXPENSE			
0.00	Adult Subacute	\$ 2,955,727	\$ 2,951,507	\$ (4,220)
1.00	Capital Related Costs-Buildings and Fixtures		0	0
2.00	Capital Related Costs-Movable Equipment		0	0
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	41,671	41,673	2
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	532,722	502,271	(30,451)
6.00	Maintenance and Repairs	56,956	56,478	(478)
7.00	Operation of Plant		0	0
7.01	Operation of Plant CCC		0	0
8.00	Laundry and Linen Service		0	0
9.00	Housekeeping		0	0
10.00	Dietary	70,644	70,048	(596)
11.00	Cafeteria	83,833	83,114	(719)
13.00	Nursing Administration	150,940	146,240	(4,700)
14.00	Central Services and Supply	27,476	27,236	(240)
15.00	Pharmacy	22,976	22,782	(194)
16.00	Medical Records & Library	37,718	37,401	(317)
17.00	Social Service		0	0
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)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 3,980,663	\$ 3,938,750	\$ (41,913)

(To Adult Subacute Sch 1)

\* From Schedule 8, Line 46.00





**ALLOCATION OF INDIRECT EXPENSES  
ADULT SUBACUTE**

**Provider Name:**  
**HI-DESERT MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

**Provider NPI:**  
**1245333731**

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Capital Related Costs-Buildings and Fixtures	\$ 0	\$ N/A
2.00	Capital Related Costs-Movable Equipment	0	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	13,145	28,528
5.01		0	0
5.02		0	0
5.03		0	0
5.04		0	0
5.05		0	0
5.06		0	0
5.07		0	0
5.08		0	0
5.00	Administrative and General	25,657	229,618
6.00	Maintenance and Repairs	8,561	21,800
7.00	Operation of Plant	0	0
7.01	Operation of Plant CCC	0	0
8.00	Laundry and Linen Service	0	0
9.00	Housekeeping	0	0
10.00	Dietary	1,804	29,739
11.00	Cafeteria	12,631	36,557
13.00	Nursing Administration	3,168	96,639
14.00	Central Services and Supply	8,716	7,269
15.00	Pharmacy	713	12,418
16.00	Medical Records & Library	1,546	16,208
17.00	Social Service	0	0
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)	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0
23.00	Paramedical Ed. Program (specify)	0	0
23.01		0	0
23.02		0	0
101.00	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 75,941	\$ 478,777

(To Adult Subacute Sch 1)









Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

	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
<b>ANCILLARY COST CENTERS</b>													
50.00	Operating Room	0	24,418	0	0	0	0	0	0	0	0	2,119,181	355,609
51.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Labor Room and Delivery Room	0	195	0	0	0	0	0	0	0	0	13,529	2,270
53.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	70,819	11,884
54.00	Radiology-Diagnostic	0	25,863	0	0	0	0	0	0	0	0	2,363,252	396,565
55.00	Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
56.00	Radioisotope	0	1,683	0	0	0	0	0	0	0	0	226,576	38,021
57.00	Computed Tomography (CT) Scan	0	5,987	0	0	0	0	0	0	0	0	586,754	98,460
58.00	Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00	Laboratory	0	32,604	0	0	0	0	0	0	0	0	4,330,795	726,729
61.00	PBP Clinical Laboratory Services-Program Only	0	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	0	0	310,261	52,063
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	16,805	0	0	0	0	0	0	0	0	1,134,697	190,408
66.00	Physical Therapy	0	9,682	0	0	0	0	0	0	0	0	677,884	113,752
67.00	Occupational Therapy	0	4,729	0	0	0	0	0	0	0	0	328,483	55,121
68.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
69.00	Electrocardiology	0	2,137	0	0	0	0	0	0	0	0	154,392	25,908
70.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,775,123	297,875
72.00	Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,056,639	177,309
73.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	872,057	146,336
74.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
75.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	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
86.00		0	0	0	0	0	0	0	0	0	0	0	0
87.00		0	0	0	0	0	0	0	0	0	0	0	0
87.01		0	0	0	0	0	0	0	0	0	0	0	0
88.00	Rural Health Clinic (RHC)	0	9,204	0	0	0	0	0	0	0	0	1,544,543	259,182
88.01	Rural Health Clinic II (RHC)	0	3,278	0	0	0	0	0	0	0	0	756,155	126,887
90.00	Clinic	0	5,879	0	0	0	0	0	0	0	0	460,272	77,236
90.01	Infusion Clinic	0	2,415	0	0	0	0	0	0	0	0	152,928	25,662
91.00	Emergency	0	46,590	0	0	0	0	0	0	0	0	3,471,040	582,458
92.00	Observation Beds	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
93.02		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
93.05		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	Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Intern-Resident Service (not appvd. tchg. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00	Home Health Agency	0	13,341	0	0	0	0	0	0	0	0	976,881	163,926

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

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	9,454	0	0	0	0	0	0	0	0	869,171	145,851
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	10,163	1,705
190.01 Non-Reimbursable Public Relations	0	3,221	0	0	0	0	0	0	0	0	350,138	58,755
190.02 Non-Reimbursable Foundation	0	0	0	0	0	0	0	0	0	0	39,892	6,694
190.03 Non-Reimbursable Physician Related Costs	0	368	0	0	0	0	0	0	0	0	161,537	27,107
190.04 Physician / Visitor Meals	0	0	0	0	0	0	0	0	0	0	50,358	8,450
193.02	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
TOTAL	0	589,855	0	0	0	0	0	0	0	0	57,914,040	8,321,822



Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 7.01	HOUSEKEEP 8.00	DIETARY 9.00	CAFETERIA 10.00	MAINT OF PERSONNEL 11.00	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	71,772	133,156	0	18,976	66,870	198	33,728	39,797	0	10,062	37,657	31
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Labor Room and Delivery Room	0	0	0	0	0	0	272	605	0	1,130	18	0
53.00 Anesthesiology	0	0	0	0	0	0	0	0	2,620	1,026	14,601	0
54.00 Radiology-Diagnostic	42,989	79,755	0	21,824	40,052	0	42,826	0	7,793	19,556	98,785	0
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Radioisotope	14,184	26,315	0	0	13,215	0	1,851	0	19	0	2,334	0
57.00 Computed Tomography (CT) Scan	9,972	18,500	0	0	9,290	0	8,861	0	6,438	88,466	126,726	0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Laboratory	28,036	52,015	0	0	26,121	0	64,734	0	0	0	202,986	0
61.00 PBP Clinical Laboratory Services-Program Only	0	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	0	8,860	3,505	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	8,062	13,610	0	0	7,512	0	27,224	0	335	0	68,919	0
66.00 Physical Therapy	11,393	6,507	0	2,905	10,615	0	14,520	0	568	15	18,810	0
67.00 Occupational Therapy	0	0	0	0	0	0	6,563	0	101	0	10,505	0
68.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
69.00 Electrocardiology	4,233	7,854	0	663	3,944	0	3,357	0	429	0	12,947	0
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Medical Supplies Charged to Patients	0	0	0	2,486	0	0	0	0	282,337	0	80,286	0
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	167,149	0	12,049	0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,100,688	113,280	0
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	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
86.00	0	0	0	0	0	0	0	0	0	0	0	0
87.00	0	0	0	0	0	0	0	0	0	0	0	0
87.01	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic (RHC)	33,691	62,506	0	0	31,390	0	0	29,014	1,993	6,326	17,163	0
88.01 Rural Health Clinic II (RHC)	0	0	0	0	0	0	0	14,154	938	5,646	6,728	0
90.00 Clinic	28,887	53,593	0	0	26,914	26,936	9,972	6,158	0	0	10,194	0
90.01 Infusion Clinic	2,501	4,639	0	0	2,330	0	2,493	5,441	0	0	3,127	0
91.00 Emergency	64,789	120,200	0	113,382	60,364	2,143	74,641	117,875	11,022	2,936	218,413	803
92.00 Observation Beds	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
93.02	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
93.05	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 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchg. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	6,828	12,667	0	0	6,361	0	0	20,208	2,544	151	4,946	0

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 7.01	HOUSEKEEP 8.00	DIETARY 9.00	CAFETERIA 10.00	MAINT OF PERSONNEL 11.00	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	3,984	7,392	0	0	3,712	0	0	23,181	608	16	12,962	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	3,518	6,526	0	0	3,277	0	0	0	0	0	0	0
190.01 Non-Reimbursable Public Relations	2,086	3,869	0	0	1,943	0	4,640	0	0	0	0	0
190.02 Non-Reimbursable Foundation	5,209	9,664	0	0	4,853	0	1,135	0	0	0	0	0
190.03 Non-Reimbursable Physician Related Costs	144,229	14,053	0	0	134,377	0	0	0	0	0	0	0
190.04 Physician / Visitor Meals	0	0	0	0	0	0	39,195	0	0	0	0	0
193.02	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	<u>1,204,830</u>	<u>1,290,167</u>	<u>0</u>	<u>345,251</u>	<u>807,705</u>	<u>1,731,589</u>	<u>828,307</u>	<u>1,061,518</u>	<u>561,149</u>	<u>1,291,919</u>	<u>1,471,831</u>	<u>51,615</u>



Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

TRIAL BALANCE EXPENSES	OTHER GEN SVC	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST STEP-DOWN ADJUSTMENT 25.00	TOTAL COST 26.00
	18.00	19.00	20.00	21.00	22.00	23.00					
<b>ANCILLARY COST CENTERS</b>											
50.00 Operating Room	0	0	0	0	0	0	0	0	2,887,036		2,887,036
51.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
52.00 Labor Room and Delivery Room	0	0	0	0	0	0	0	0	17,824		17,824
53.00 Anesthesiology	0	0	0	0	0	0	0	0	100,949		100,949
54.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	3,113,397		3,113,397
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0		0
56.00 Radioisotope	0	0	0	0	0	0	0	0	322,516		322,516
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	953,467		953,467
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0		0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0		0
60.00 Laboratory	0	0	0	0	0	0	0	0	5,431,416		5,431,416
61.00 PBP Clinical Laboratory Services-Program Only	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	374,690		374,690
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	0		0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,450,766		1,450,766
66.00 Physical Therapy	0	0	0	0	0	0	0	0	856,970		856,970
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	400,773		400,773
68.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
69.00 Electrocardiology	0	0	0	0	0	0	0	0	213,728		213,728
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,438,107		2,438,107
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	1,413,146		1,413,146
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	2,232,361		2,232,361
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0		0
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0		0
77.00	0	0	0	0	0	0	0	0	0		0
78.00	0	0	0	0	0	0	0	0	0		0
79.00	0	0	0	0	0	0	0	0	0		0
80.00	0	0	0	0	0	0	0	0	0		0
81.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
87.00	0	0	0	0	0	0	0	0	0		0
87.01	0	0	0	0	0	0	0	0	0		0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	1,985,809		1,985,809
88.01 Rural Health Clinic II (RHC)	0	0	0	0	0	0	0	0	910,507		910,507
90.00 Clinic	0	0	0	0	0	0	0	0	700,161		700,161
90.01 Infusion Clinic	0	0	0	0	0	0	0	0	199,120		199,120
91.00 Emergency	0	0	0	0	0	0	0	0	4,840,065		4,840,065
92.00 Observation Beds	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
93.02	0	0	0	0	0	0	0	0	0		0
93.03	0	0	0	0	0	0	0	0	0		0
93.04	0	0	0	0	0	0	0	0	0		0
93.05	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
95.00 Ambulance Services	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
97.00 Durable Medical Equipment-Sold	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
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0		0
100.00 Intern-Resident Service (not appvd. tchng. prgm.)	0	0	0	0	0	0	0	0	0		0
101.00 Home Health Agency	0	0	0	0	0	0	0	0	1,194,512		1,194,512

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

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	1,066,879	0	1,066,879
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	25,189	0	25,189
190.01 Non-Reimbursable Public Relations	0	0	0	0	0	0	0	0	421,431	0	421,431
190.02 Non-Reimbursable Foundation	0	0	0	0	0	0	0	0	67,447	0	67,447
190.03 Non-Reimbursable Physician Related Costs	0	0	0	0	0	0	0	0	481,303	0	481,303
190.04 Physician / Visitor Meals	0	0	0	0	0	0	0	0	98,003	0	98,003
193.02	0	0	0	0	0	0	0	0	0	0	0
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
TOTAL	0	0	0	0	0	0	0	0	57,914,040	0	57,914,040









Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

	EMP BENE (GROSS SALARIES) 4.00	STAT 5.01	STAT 5.02	STAT 5.03	STAT 5.04	STAT 5.05	STAT 5.06	STAT 5.07	STAT 5.08	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00
												(Adj 22)
<b>ANCILLARY COST CENTERS</b>											0	
50.00 Operating Room	1,185,097										2,119,181	6,917
51.00 Recovery Room											0	
52.00 Labor Room and Delivery Room	9,488										13,529	
53.00 Anesthesiology											70,819	
54.00 Radiology-Diagnostic	1,255,212										2,363,252	4,143
55.00 Radiology-Therapeutic											0	
56.00 Radioisotope	81,670										226,576	1,367
57.00 Computed Tomography (CT) Scan	290,570										586,754	961
58.00 Magnetic Resonance Imaging (MRI)											0	
59.00 Cardiac Catheterization											0	
60.00 Laboratory	1,582,394										4,330,795	2,702
61.00 PBP Clinical Laboratory Services-Program Only											0	
62.00 Whole Blood & Packed Red Blood Cells											310,261	
63.00 Blood Storing, Processing, & Trans.											0	
64.00 Intravenous Therapy											0	
65.00 Respiratory Therapy	815,587										1,134,697	777
66.00 Physical Therapy	469,910										677,884	1,098
67.00 Occupational Therapy	229,510										328,483	
68.00 Speech Pathology											0	
69.00 Electrocardiology	103,719										154,392	408
70.00 Electroencephalography											0	
71.00 Medical Supplies Charged to Patients											1,775,123	
72.00 Implantable Devices Charged to Patients											1,056,639	
73.00 Drugs Charged to Patients											872,057	
74.00 Renal Dialysis											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	
86.00											0	
87.00											0	
87.01											0	
88.00 Rural Health Clinic (RHC)	446,709										1,544,543	3,247
88.01 Rural Health Clinic II (RHC)	159,104										756,155	0
90.00 Clinic	285,328										460,272	2,784
90.01 Infusion Clinic	117,225										152,928	241
91.00 Emergency	2,261,183										3,471,040	6,244
92.00 Observation Beds											0	
93.00 Other Outpatient Services (Specify)											0	
93.02											0	
93.03											0	
93.04											0	
93.05											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 Outpatient Rehabilitation Provider (specify)											0	
100.00 Intern-Resident Service (not appvd. tchnlg. prgm.)											0	
101.00 Home Health Agency	647,506										976,881	658

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

	EMP BENE (GROSS SALARIES) 4.00	STAT 5.01	STAT 5.02	STAT 5.03	STAT 5.04	STAT 5.05	STAT 5.06	STAT 5.07	STAT 5.08	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00
												(Adj 22)
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	458,859									869,171	384
117.00	Other Special Purpose (specify)										0	
190.00	Gift, Flower, Coffee Shop, & Canteen										10,163	339
190.01	Non-Reimbursable Public Relations	156,306									350,138	201
190.02	Non-Reimbursable Foundation										39,892	502
190.03	Non-Reimbursable Physician Related Costs	17,880									161,537	13,900
190.04	Physician / Visitor Meals										50,358	
193.02											0	
193.03											0	
193.04											0	
TOTAL		28,627,763	0	0	0	0	0	0	0		49,592,218	116,115
COST TO BE ALLOCATED		589,855	0	0	0	0	0	0	0		8,321,822	1,204,830
UNIT COST MULTIPLIER - SCH 8		0.020604	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.167805	10.376181

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

	OPER PLANT (SQ FT)	OPER PLANT-CCC (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	7.01	8.00	9.00	10.00	11.00	13.00	14.00	15.00	16.00	17.00	18.00
<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											
7.01	Operation of Plant CCC											
8.00	584											
9.00	311											
10.00	709											
11.00	3,504											
13.00	252											
14.00	5,183											
15.00	726											
16.00	1,253											
17.00	209											
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	11,730		167,380	11,730	30,687	52,211	92,673	87,635	1,146	22,058,094	6,232	
31.00	2,263		14,197	2,263	1,373	8,820	17,728	10,898	23	3,991,020	188	
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	7,423		24,922	7,423	5,010	15,904	18,825	49,805		7,186,175	156	
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:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

	OPER PLANT (SQ FT) 7.00	OPER PLANT-CCC (SQ FT) 7.01	LAUNDRY & LINEN (LB LNDRY) 8.00	HOUSE-KEEPING (SQ FT) 9.00	DIETARY (MEALS SERVED) 10.00	CAFETERIA (PAID FTE'S) 11.00	NURSING ADMIN (NURSE HR) 13.00	CENT SERV & SUPPLY (CSTD REQUIS) 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS CHARGES) 16.00	SOC SERV (TIME SPENT) 17.00	OTHER SVC (TIME SPENT) 18.00
<b>ANCILLARY COST CENTERS</b>												
50.00	Operating Room	6,917		21,179	6,917	17	13,665	15,324		7,972	4,850,644	4
51.00	Recovery Room											
52.00	Labor Room and Delivery Room						110	233	895	2,371		
53.00	Anesthesiology							16,560	813	1,880,756		
54.00	Radiology-Diagnostic	4,143		24,358	4,143		17,351	49,266	15,494	12,724,722		
55.00	Radiology-Therapeutic											
56.00	Radioisotope	1,367			1,367		750	123		300,629		
57.00	Computed Tomography (CT) Scan	961			961		3,590	40,700	70,090	16,323,954		
58.00	Magnetic Resonance Imaging (MRI)											
59.00	Cardiac Catheterization											
60.00	Laboratory	2,702			2,702		26,227			26,147,202		
61.00	PBP Clinical Laboratory Services-Program Only											
62.00	Whole Blood & Packed Red Blood Cells								7,020	451,465		
63.00	Blood Storing, Processing, & Trans.											
64.00	Intravenous Therapy											
65.00	Respiratory Therapy	707			777		11,030	2,115		8,877,578		
66.00	Physical Therapy	338		3,242	1,098		5,883	3,593	12	2,422,968		
67.00	Occupational Therapy						2,659	640		1,353,212		
68.00	Speech Pathology											
69.00	Electrocardiology	408		740	408		1,360	2,712		1,667,773		
70.00	Electroencephalography											
71.00	Medical Supplies Charged to Patients			2,775				1,784,798		10,341,838		
72.00	Implantable Devices Charged to Patients							1,056,639		1,552,018		
73.00	Drugs Charged to Patients								872,057	14,591,934		
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												
86.00												
87.00												
87.01												
88.00	Rural Health Clinic (RHC)	3,247			3,247			11,172	12,598	5,012	2,210,855	
88.01	Rural Health Clinic II (RHC)	0						5,450	5,928	4,473	866,642	
90.00	Clinic	2,784			2,784	2,313	4,040	2,371		1,313,069		
90.01	Infusion Clinic	241			241		1,010	2,095		402,784		
91.00	Emergency	6,244		126,547	6,244	184	30,241	45,388	69,678	2,326	28,134,368	104
92.00	Observation Beds											
93.00	Other Outpatient Services (Specify)											
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. tchnng. prgm.)											
101.00	Home Health Agency	658			658			7,781	16,084	120	637,074	

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

	OPER PLANT (SQ FT) 7.00	OPER PLANT-CCC (SQ FT) 7.01	LAUNDRY & LINEN (LB LNDRY) 8.00	HOUSE-KEEPING (SQ FT) 9.00	DIETARY (MEALS SERVED) 10.00	CAFETERIA (PAID FTE'S) 11.00	NURSING ADMIN (NURSE HR) 13.00	CENT SERV & SUPPLY CSTD REQUIS 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS CHARGES) 16.00	SOC SERV (TIME SPENT) 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	384			384			8,926	3,845	13	1,669,692		
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen	339			339								
190.01 Non-Reimbursable Public Relations	201			201		1,880						
190.02 Non-Reimbursable Foundation	502			502		460						
190.03 Non-Reimbursable Physician Related Costs	730			13,900								
190.04 Physician / Visitor Meals						15,880						
193.02												
193.03												
193.04												
TOTAL	67,020	0	385,340	83,549	148,692	335,591	408,739	3,547,318	1,023,566	189,590,280	6,684	0
COST TO BE ALLOCATED	1,290,167	0	345,251	807,705	1,731,589	828,307	1,061,518	561,149	1,291,919	1,471,831	51,615	0
UNIT COST MULTIPLIER - SCH 8	19.250475	0.000000	0.895966	9.667444	11.645477	2.468205	2.597055	0.158190	1.262175	0.007763	7.722233	0.000000

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	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

**GENERAL SERVICE COST CENTERS**

- 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
- 7.01 Operation of Plant CCC
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 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

**INPATIENT ROUTINE COST CENTERS**

- 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 LDRP Unit
- 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:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	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

**ANCILLARY COST CENTERS**

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Labor Room and Delivery Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 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
- 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)
- 76.00 Other Ancillary (specify)
- 77.00
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 88.00 Rural Health Clinic (RHC)
- 88.01 Rural Health Clinic II (RHC)
- 90.00 Clinic
- 90.01 Infusion Clinic
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)
- 93.02
- 93.03
- 93.04
- 93.05

**NONREIMBURSABLE COST CENTERS**

- 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. tchng. prgm.)
- 101.00 Home Health Agency



## TRIAL BALANCE OF EXPENSES

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 1,127,976	\$ 590	\$ 1,128,566
2.00	Capital Related Costs-Movable Equipment	1,919,124	0	1,919,124
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	403,798	0	403,798
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	8,328,696	(484,886)	7,843,810
6.00	Maintenance and Repairs	852,557	0	852,557
7.00	Operation of Plant	935,835	(7,074)	928,761
7.01	Operation of Plant CCC	0	0	0
8.00	Laundry and Linen Service	256,998	0	256,998
9.00	Housekeeping	666,275	0	666,275
10.00	Dietary	1,382,101	0	1,382,101
11.00	Cafeteria	480,784	0	480,784
13.00	Nursing Administration	883,408	(21,300)	862,108
14.00	Central Services and Supply	146,779	0	146,779
15.00	Pharmacy	1,031,190	0	1,031,190
16.00	Medical Records & Library	1,142,124	0	1,142,124
17.00	Social Service	22,837	0	22,837
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)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
30.00	Adults & Pediatrics (Gen Routine)	4,855,365	0	4,855,365
31.00	Intensive Care Unit	1,195,904	0	1,195,904
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	LDRP Unit	1,692,815	(7,535)	1,685,280
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery		0	0
44.00	Skilled Nursing Facility	4,648,659	0	4,648,659
45.00	Nursing Facility		0	0
46.00	Other Long Term Care	2,955,727	(4,220)	2,951,507
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 1,887,390	\$ 0	\$ 1,887,390
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room	13,334	0	13,334
53.00	Anesthesiology	70,819	0	70,819
54.00	Radiology-Diagnostic	2,213,181	0	2,213,181
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope	183,910	0	183,910
57.00	Computed Tomography (CT) Scan	551,956	0	551,956
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	4,217,184	0	4,217,184
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells	310,261	0	310,261
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	1,096,696	0	1,096,696
66.00	Physical Therapy	658,069	0	658,069
67.00	Occupational Therapy	323,754	0	323,754
68.00	Speech Pathology		0	0
69.00	Electrocardiology	140,023	0	140,023
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	1,775,123	0	1,775,123
72.00	Implantable Devices Charged to Patients	1,056,639	0	1,056,639
73.00	Drugs Charged to Patients	872,057	0	872,057
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
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
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)	1,437,993	0	1,437,993
88.01	Rural Health Clinic II (RHC)	692,182	31,063	723,245
90.00	Clinic	370,928	0	370,928
90.01	Infusion Clinic	143,287	0	143,287
91.00	Emergency	3,237,253	0	3,237,253
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	<b>SUBTOTAL</b>	\$ 56,180,991	\$ (493,362)	\$ 55,687,629
	<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:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency	943,813	0	943,813
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	823,196	25,008	848,204
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
190.01	Non-Reimbursable Public Relations	340,891	0	340,891
190.02	Non-Reimbursable Foundation	319	24,523	24,842
190.03	Non-Reimbursable Physician Related Costs	18,303	0	18,303
190.04	Physician / Visitor Meals	50,358	0	50,358
193.02			0	0
193.03			0	0
193.04			0	0
	SUBTOTAL	\$ 2,176,880	\$ 49,531	\$ 2,226,411
200	TOTAL	\$ 58,357,871	\$ (443,831)	\$ 57,914,040

(To Schedule 8)













Provider Name							Fiscal Period			Provider NPI		Adjustments
HI-DESERT MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1447239785		47
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
1							<p style="text-align: center;"><u>MEMORANDUM ADJUSTMENT</u></p> <p>The Subacute cost reported in the cost report on the Nursing Facility, line 45, has been reclassified into the Other Long Term Care Unit, line 46.</p>					

Provider Name							Fiscal Period		Provider NPI		Adjustments
HI-DESERT MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012		1447239785		47
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>RECLASSIFICATIONS OF REPORTED COSTS</u></b>											
2	10A	A			5.00	7	Administrative and General	\$8,328,696	(\$25,008)	\$8,303,688 *	
	10A	A			116.00	7	Hospice To reclassify hospice expenses to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304	823,196	25,008	848,204	
3	10A	A			5.00	7	Administrative and General	* \$8,303,688	(\$31,063)	\$8,272,625 *	
	10A	A			88.01	7	Rural Health Clinic II To reclassify other purchased services to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304	692,182	31,063	723,245	
4	10A	A			5.00	7	Administrative and General	* \$8,272,625	(\$650)	\$8,271,975 *	
	10A	A			190.02	7	Non-Reimbursable - Foundation To reclassify foundation expenses to a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328	319	650	969 *	
5	10A	A			5.00	7	Administrative and General	* \$8,271,975	(\$23,873)	\$8,248,102 *	
	10A	A			190.02	7	Non-Reimbursable - Foundation To reclassify foundation expenses to a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328	* 969	23,873	24,842	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HI-DESERT MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012	1447239785		47
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 COSTS</b>										
6	10A	A			1.00	7	Capital Related Cost - Building and Fixtures To include depreciation expense on the assets to be capitalized in conjunction with adjustment 7. 42 CFR 413.20, 413.50, and 413.134 CMS Pub. 15-1, Sections 108.1, 2300, and 2302.4	\$1,127,976	\$590	\$1,128,566
7	10A	A			7.00	7	Operation of Plant To eliminate expense for assets that should have been capitalized. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 108 and 2300	\$935,835	(\$7,074)	\$928,761
	10A	A			5.00	7	Administrative and General	* \$8,248,102		
8							To eliminate consulting fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$21,586)	
9							To eliminate consulting fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(103,254)	
10							To eliminate non-allowable write-offs. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105.10		(108,705)	
11							To eliminate other purchased services due to abandonment of project and expenses not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2155		(65,363)	
12							To eliminate prior year purchased service expenses. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304		<u>(9,746)</u> (\$308,654)	\$7,939,448 *

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
HI-DESERT MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012		1447239785		47
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>											
	10A	A			5.00	7	Administrative and General	*	\$7,939,448		
13							To eliminate other purchased services and expenses not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105			(\$10,185)	
14							To eliminate gift and donation costs not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105			(8,809)	
15							To adjust the provider's legal expense adjustment. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			22,403	
16							To eliminate late fees and penalties not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105			(169)	
17							To eliminate gift and donation costs not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105			(570)	
18							To eliminate non-allowable write-offs. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2155			<u>(98,308)</u> (\$95,638) \$7,843,810	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
HI-DESERT MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012		1447239785		47
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>											
19	10A	A			13.00	7	Nursing Administration To eliminate civil penalties and/or fines not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2105.10	\$883,408	(\$21,300)	\$862,108	
20	10A	A			35.00	7	LDRP Unit To eliminate prior year purchased service expenses. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304	\$1,692,815	(\$7,535)	\$1,685,280	
21	10A	A			45.00	7	Nursing Facility To adjust the reported expenses to agree with the provider's detailed invoices. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$2,955,727	(\$4,220)	\$2,951,507	

Provider Name			Fiscal Period				Provider NPI		Adjustments	
HI-DESERT MEDICAL CENTER			JULY 1, 2011 THROUGH JUNE 30, 2012				1447239785		47	
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>ADJUSTMENT TO REPORTED STATISTICS</u></b>										
22	9	B-1			7.00	6	Operation of Plant (Square Feet)	4,327	523	4,850
	9	B-1			7.01	6	Operation of Plant CCC	523	(523)	0
To reclassify square footage statistics as there were no statistics reported on column 7.01 to allocate costs. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306										

Provider Name							Fiscal Period	Provider NPI		Adjustments
HI-DESERT MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012	1447239785		47
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 PATIENT DAYS</u></b>										
23	DPNF 1	S-3	I		19.00	8	Skilled Nursing Facility - Total	32,550	129	32,679
	Subacute 1	S-3	I		20.00	8	Nursing Facility - Total	6,920	49	6,969
							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			
24	4	D-1	I	XIX	7.00	1	Medi-Cal NF Swing-Bed Days (July 1, 2011 through July 31, 2011)	10	(8)	2
	4	D-1	I	XIX	8.00	1	Medi-Cal NF Swing-Bed Days (August 1, 2011 through June 30, 2012)	12	8	20
	4	D-1	I	XIX	19.00	1	Medi-Cal NF Swing-Bed Rate (July 1, 2011 through July 31, 2011)	\$0.00	\$305.15	\$305.15
	4	D-1	I	XIX	20.00	1	Medi-Cal NF Swing-Bed Rate (August 1, 2011 through June 30, 2012)	\$0.00	\$307.25	\$307.25
							To adjust swing-bed days to agree with the amended cost report and to adjust the swing-bed day rate to agree with the regulations. 42 CFR 413.20, 413.50, 485.606, and 485.645 CCR, Title 22, Section 51511 Benefits Improvement and Protection Act of 2000, Section 203			
25	4	D-1	I	XIX	17.00	1	Medicare SNF Swing-Bed Rate (July 1, 2011 through Dec 31, 2011)	\$0.00	\$211.53	\$211.53
	4	D-1	I	XIX	18.00	1	Medicare SNF Swing-Bed Rate (Jan 1, 2012 through June 30, 2012)	\$0.00	\$216.74	\$216.74
							To adjust Medicare swing-bed rate to agree with the Regional Medicare Swing-Bed SNF Rates. 42 CFR 413.53 and 447.280 CMS Pub. 15-1, Section 2231			

Provider Name							Fiscal Period	Provider NPI		Adjustments
HI-DESERT MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012	1447239785		47
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>										
26	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,914	51	1,965 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	203	22	225
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days - LDRP Unit	1,412	36	1,448 *
27	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,097,577	\$44,348	\$1,141,925
	6	D-3		XIX	53.00	2	Medi-Cal Ancillary Charges - Anesthesiology	675,382	18,293	693,675
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	704,465	25,535	730,000
	6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	18,106	790	18,896
	6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - CAT Scan	978,435	31,806	1,010,241
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	2,505,727	90,847	2,596,574
	6	D-3		XIX	62.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	115,405	(897)	114,508
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	482,318	35,746	518,064
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	60,783	7,048	67,831
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	292,543	90,821	383,364
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	1,561,463	60,883	1,622,346
	6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	70,053	16,150	86,203
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	2,835,564	92,972	2,928,536
	6	D-3		XIX	90.01	2	Medi-Cal Ancillary Charges - Infusion Clinic	97,861	(97,861)	0
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	1,228,287	48,698	1,276,985
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	12,729,010	465,179	13,194,189
28	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$8,827,580	\$307,686	\$9,135,266
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	12,729,010	465,179	13,194,189

-Continued on next page-

Provider Name				Fiscal Period				Provider NPI		Adjustments	
HI-DESERT MEDICAL CENTER				JULY 1, 2011 THROUGH JUNE 30, 2012				1447239785		47	
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Work Sheet	Part								Title
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>											
-Continued from previous page-											
29	3	E-3	VII	XIX	32.00	1	Medi-Cal Deductibles	\$46,596	(\$30,837)	\$15,759	
	3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	16,396	43,388	59,784	
30	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payments	\$5,968,449	\$214,179	\$6,182,628	
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:                      Service Period: July 1, 2011 through June 30, 2012                      Payment Period: July 1, 2011 through October 15, 2013                      Report Date: October 24, 2013                      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>											
31	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	1,965	(2)	1,963
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days - LDRP Unit	*	1,448	(10)	1,438
<p style="text-align: center;">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&amp;I Code 14115</p>											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
HI-DESERT MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012	1447239785		47
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 - DPNF</b>										
32	DPNF 1	S-3	I	XIX	19.00	7	Medi-Cal Days - Skilled Nursing Facility To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through October 15, 2013 Report Date: October 24, 2013 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, Section 51541	24,108	205	24,313
33	DPNF 4	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	\$240,699	(\$240,699)	\$0
	DPNF 4	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	231,016	(231,016)	0
	DPNF 4	D-3		XIX	202.00	2	Medi-Cal Ancillary Charges - Total To eliminate items not included in the rate. CCR, Title 22, Section 51511(c)	2,034,133	(471,715)	1,562,418 *
34	DPNF 4	D-3		XIX	71.00	2	Total Ancillary Charges - Medical Supplies Charged to Patients	\$1,559,990	(\$933,617)	\$626,373
	DPNF 4	D-3		XIX	73.00	2	Total Ancillary Charges - Drugs Charged to Patients	2,428	(1,453)	975
	DPNF 4	D-3		XIX	202.00	2	Total Ancillary Charges To adjust the reported Medi-Cal ancillary charges to total Skilled Nursing Facility ancillary charges in determining the cost of services. CCR, Title 22, Section 51511(c)	* 1,562,418	(935,070)	627,348
35	DPNF 1	S-3	I		27.00	2	Total Licensed Beds Capacity To adjust the number of licensed beds based on the facility license. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201	181	(2)	179

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
HI-DESERT MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012	1447239785		47	
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 - SUBACUTE</b>											
36	Subacute 4	D-3		XIX	65.00	2	Subacute Ancillary Charges - Respiratory Therapy	\$4,029,629	(\$2,212,258)	\$1,817,371	
	Subacute 4	D-3		XIX	66.00	2	Subacute Ancillary Charges - Physical Therapy	0	50,556	50,556	
	Subacute 4	D-3		XIX	67.00	2	Subacute Ancillary Charges - Occupational Therapy	0	48,523	48,523	
	Subacute 4	D-3		XIX	71.00	2	Subacute Ancillary Charges - Medical Supplies Charged to Patients	0	327,660	327,660	
	Subacute 4	D-3		XIX	73.00	2	Subacute Ancillary Charges - Drugs Charged to Patients	0	510	510	
	Subacute 4	D-3		XIX	202.00	2	Subacute Ancillary Charges - Total	4,029,629	(1,785,009)	2,244,620	
							To include ancillary charges for subacute services, which are included in the rate paid by Medi-Cal. CMS Pub.15-1, Sections 2304 and 2408 CCR, Title 22, Section 51511.5				
37	Subacute 1	Not Reported					Medi-Cal Subacute Days - Ventilator	0	3,761	3,761	
	Subacute 1	Not Reported					Medi-Cal Subacute Days - Non Ventilator	0	2,477	2,477	
							To reflect ventilator Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through October 15, 2013 Report Date: October 24, 2013 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 01-04-70032				
38	Subacute 1	S-3	I	XIX	20.00	7	Medi-Cal Subacute Days - Total	6,163	75	6,238	
							To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through October 15, 2013 Report Date: October 24, 2013 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, Section 51541				

Provider Name			Fiscal Period				Provider NPI		Adjustments	
HI-DESERT MEDICAL CENTER			JULY 1, 2011 THROUGH JUNE 30, 2012				1447239785		47	
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 MEDI-CAL SETTLEMENT DATA - SUBACUTE</b>										
39	Subacute 1	Not Reported					Total Subacute Days - Ventilator	0	4,468	4,468
	Subacute 1	Not Reported					Total Subacute Days - Nonventilator	0	2,501	2,501
	Subacute 1	S-3	I		20.00	8	Total Subacute Days To reflect total adult subacute patient days and to include total ventilator and nonventilator patient days in the audit report lines 19, 20, and 21. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 01-04-70032	6,920	49	6,969
40	Subacute 1	Not Reported					Subacute Costs - Ventilator To reflect subacute ventilator equipment cost in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 01-04-70032	\$0	\$3,972	\$3,972
41	Subacute 1	S-3	I		27.00	2	Total Licensed Beds Capacity To adjust the number of licensed beds based on the facility license. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 72201	181	(2)	179
42	Subacute 1	Not Reported					Contracted Number of Adult Subacute Beds To identify the number of adult subacute contracted beds on Subacute Schedule 1. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 Medi-Cal Adult Subacute Contract No. 01-04-70032	0	25	25

Provider Name							Fiscal Period			Provider NPI		Adjustments
HI-DESERT MEDICAL CENTER							JULY 1, 2011 THROUGH JUNE 30, 2012			1447239785		47
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 OTHER MATTERS</u></b>												
	1	Not Reported				Credit Balances	\$0					
43						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		\$41,491				
44						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		<u>13,686</u> \$55,177		\$55,177		
45	1	Not Reported				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	\$3,186		\$3,186		
46	DPNF 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 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$1,291		\$1,291		
47	DPNF 1	Not Reported				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	\$6,535		\$6,535		