

**REPORT
ON THE
COST REPORT REVIEW**

**SOUTHWEST HEALTHCARE SYSTEM
WILDOMAR, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1245221050**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Stan Van Arsdale
Auditor: Mineo Gonzalez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: April 24, 2013

Carole A. DeSmedt
Area Reimbursement Manager
UHS of Delaware, Inc.
P.O. Box 61558
King of Prussia, PA 19406-0958

SOUTHWEST HEALTHCARE SYSTEM
NATIONAL PROVIDER IDENTIFIER (NPI) 1245221050
FISCAL PERIOD ENDED DECEMBER 31, 2009

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the data presented in the Summary of Findings represents a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Cost (CONTRACT Schedules)
3. Audit Adjustments Schedule

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.

Carole A. DeSmedt
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1)		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
2. Subprovider I (SCHEDULE 1-1)		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2)		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1)		
Provider NPI: 1245221050		
Reported		\$ 20,514,730
Net Change		\$ (4,499,506)
Audited Cost		\$ 16,015,224
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1)		
Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1)		
Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1)		
Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ 0	
9. Total Medi-Cal Cost		\$ 16,015,224

SUMMARY OF FINDINGS

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

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

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1245221050

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 20,514,730	\$ 16,015,224
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.		\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)	\$ 20,514,730	\$ 16,015,224
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 20,514,730	\$ 16,015,224
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj)	\$ 0	\$ 0
10.	Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0
		(To Summary of Findings)	

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

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1245221050

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>20,514,730</u>	\$ <u>16,226,781</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 3)	\$ <u>6,189,510</u>	\$ <u>10,906,849</u>
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3. Inpatient Ancillary Service Charges (Adj 3)	\$ <u>30,786,939</u>	\$ <u>34,694,595</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>36,976,449</u>	\$ <u>45,601,444</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>16,461,719</u>	\$ <u>29,374,663</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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

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

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1245221050

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	57,977	57,977
2. Inpatient Days (include private, exclude swing-bed)	57,977	57,977
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	57,977	57,977
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 1)	8,886	6,153

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 52,274,379	\$ 52,274,443
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)	\$ 52,274,379	\$ 52,274,443

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 72,662,774	\$ 72,662,774
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 72,662,774	\$ 72,662,774
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.719411	\$ 0.719412
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 1,253.30	\$ 1,253.30
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)	\$ 52,274,379	\$ 52,274,443

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 901.64	\$ 901.64
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 8,011,973	\$ 5,547,791
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 3,163,291	\$ 2,652,222
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 11,175,264	\$ 8,200,013

(To Contract Sch 3)

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

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1245221050

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 3,314,940	\$ 3,314,939
2. Total Inpatient Days (Adj)	7,019	7,019
3. Average Per Diem Cost	\$ 472.28	\$ 472.28
4. Medi-Cal Inpatient Days (Adj 1)	3,130	1,920
5. Cost Applicable to Medi-Cal	\$ 1,478,236	\$ 906,778
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 10,546,695	\$ 10,546,689
7. Total Inpatient Days (Adj)	5,414	5,414
8. Average Per Diem Cost	\$ 1,948.04	\$ 1,948.04
9. Medi-Cal Inpatient Days (Adj 1)	865	896
10. Cost Applicable to Medi-Cal	\$ 1,685,055	\$ 1,745,444
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
26. Total Inpatient Routine Cost (Sch 8, Line___ , Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 3,163,291	\$ 2,652,222

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1245221050

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

(To Contract Sch 4)

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	879,161	0	0	0	0	0	0	0	0	13,310,476	2,679,142
38.00	Recovery Room	0	278,981	0	0	0	0	0	0	0	0	1,827,193	367,779
39.00	Delivery Room and Labor Room	0	965,776	0	0	0	0	0	0	0	0	7,433,286	1,496,177
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	42,626	8,580
41.00	Radiology - Diagnostic	0	554,141	0	0	0	0	0	0	0	0	5,178,140	1,042,260
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00		0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	79,158	0	0	0	0	0	0	0	0	1,081,465	217,678
44.00	Laboratory	0	589,108	0	0	0	0	0	0	0	0	6,558,681	1,320,136
48.00		0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	623,532	0	0	0	0	0	0	0	0	4,282,520	861,989
50.00	Physical Therapy	0	180,580	0	0	0	0	0	0	0	0	1,238,791	249,345
51.00	Occupational Therapy	0	19,801	0	0	0	0	0	0	0	0	185,404	37,318
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	159,237	32,051
53.00	Electrocardiology	0	90,662	0	0	0	0	0	0	0	0	640,028	128,825
54.00	Electroencephalography	0	13,244	0	0	0	0	0	0	0	0	89,159	17,946
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	13,328,004	2,682,670
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,952,879	996,919
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	773,354	155,661
58.01	CAT Scan	0	276,700	0	0	0	0	0	0	0	0	2,212,118	445,257
58.02	Endoscopy	0	65,915	0	0	0	0	0	0	0	0	529,290	106,536
58.03	Oncology	0	0	0	0	0	0	0	0	0	0	0	0
58.04	Hyperbaric / Wound Care	0	36,215	0	0	0	0	0	0	0	0	443,075	89,182
58.05	Cardiac Cath	0	46,656	0	0	0	0	0	0	0	0	388,546	78,207
58.06	Special Procedure	0	129,113	0	0	0	0	0	0	0	0	1,464,675	294,811
58.08	Oncology	0	15,368	0	0	0	0	0	0	0	0	124,084	24,976
58.09	Imaging Center	0	64,989	0	0	0	0	0	0	0	0	969,350	195,111
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	1,511,903	0	0	0	0	0	0	0	0	13,124,051	2,641,618
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		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
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	10,523	2,118
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
98.01	M.O.B.	0	0	0	0	0	0	0	0	0	0	15,835	3,187
98.02	Marketing	0	32,836	0	0	0	0	0	0	0	0	894,636	180,073
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	Non-Reimbursable Meals	0	0	0	0	0	0	0	0	0	0	434,620	87,481
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00		0	0	0	0	0	0	0	0	0	0	0	0
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		<u>0</u>	<u>16,030,057</u>	<u>0</u>	<u>184,151,555</u>	<u>30,855,531</u>							

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	1,343,338	0	491,847	0	139,252	0	377,679	0	0	486,089	0
38.00 Recovery Room	0	0	0	0	0	44,188	0	161,131	0	0	91,147	0
39.00 Delivery Room and Labor Room	0	175,050	0	64,092	0	152,971	0	495,244	0	0	113,777	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	152,596	0
41.00 Radiology - Diagnostic	0	953,674	0	349,176	0	87,771	0	766	0	0	308,955	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	18,315	0	6,706	0	12,538	0	300	0	0	41,473	0
44.00 Laboratory	0	338,300	0	123,864	0	93,310	0	80	0	0	469,459	0
48.00	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	52,127	0	19,086	0	98,762	0	0	0	0	200,019	0
50.00 Physical Therapy	0	137,950	0	50,509	0	28,602	0	0	0	0	29,539	0
51.00 Occupational Therapy	0	74,434	0	27,253	0	3,136	0	0	0	0	2,820	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	2,746	0
53.00 Electrocardiology	0	59,700	0	21,858	0	14,360	0	15,137	0	0	148,651	0
54.00 Electroencephalography	0	7,749	0	2,837	0	2,098	0	0	0	0	2,271	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,875,150	0	499,058	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	3,890,223	838,175	0
57.00 Renal Dialysis	0	7,749	0	2,837	0	0	0	0	0	0	27,818	0
58.01 CAT Scan	0	75,432	0	27,619	0	43,827	0	587	0	0	811,684	0
58.02 Endoscopy	0	32,345	0	11,843	0	10,440	0	28,124	0	0	21,340	0
58.03 Oncology	0	0	0	0	0	0	0	0	0	0	0	0
58.04 Hyperbaric / Wound Care	0	154,034	0	56,398	0	5,736	0	17	0	0	33,432	0
58.05 Cardiac Cath	0	18,432	0	6,749	0	7,390	0	16,741	0	0	6,159	0
58.06 Special Procedure	0	0	0	0	0	20,450	0	40,063	0	0	57,389	0
58.08 Oncology	0	25,066	0	9,178	0	2,434	0	13,686	0	0	2,488	0
58.09 Imaging Center	0	250,071	0	91,560	0	10,294	0	0	0	0	25,805	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	560,605	0	205,259	0	239,473	0	828,622	0	0	838,247	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	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
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	12,973	0	4,750	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
98.01 M.O.B.	0	0	0	0	0	0	0	0	0	0	0	0
98.02 Marketing	0	23,950	0	8,769	0	5,201	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Non-Reimbursable Meals	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	10,251,555	1,768,358	3,663,598	1,774,093	2,187,400	0	5,389,535	1,875,150	3,890,223	6,056,198	0

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL	
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00	
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	18,827,823		18,827,823	
38.00 Recovery Room	0	0	0	0	0	0	0	0	2,491,438		2,491,438	
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	9,930,596		9,930,596	
40.00 Anesthesiology	0	0	0	0	0	0	0	0	203,801		203,801	
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	7,920,742		7,920,742	
41.01	0	0	0	0	0	0	0	0	0		0	
41.02	0	0	0	0	0	0	0	0	0		0	
42.00	0	0	0	0	0	0	0	0	0		0	
43.00 Radioisotope	0	0	0	0	0	0	0	0	1,378,475		1,378,475	
44.00 Laboratory	0	0	0	0	0	0	0	0	8,903,829		8,903,829	
48.00	0	0	0	0	0	0	0	0	0		0	
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	5,514,504		5,514,504	
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,734,737		1,734,737	
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	330,366		330,366	
52.00 Speech Pathology	0	0	0	0	0	0	0	0	194,034		194,034	
53.00 Electrocardiology	0	0	0	0	0	0	0	0	1,028,560		1,028,560	
54.00 Electroencephalography	0	0	0	0	0	0	0	0	122,059		122,059	
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	18,384,882		18,384,882	
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	10,678,196		10,678,196	
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	967,420		967,420	
58.01 CAT Scan	0	0	0	0	0	0	0	0	3,616,524		3,616,524	
58.02 Endoscopy	0	0	0	0	0	0	0	0	739,918		739,918	
58.03 Oncology	0	0	0	0	0	0	0	0	0		0	
58.04 Hyperbaric / Wound Care	0	0	0	0	0	0	0	0	781,873		781,873	
58.05 Cardiac Cath	0	0	0	0	0	0	0	0	522,224		522,224	
58.06 Special Procedure	0	0	0	0	0	0	0	0	1,877,389		1,877,389	
58.08 Oncology	0	0	0	0	0	0	0	0	201,911		201,911	
58.09 Imaging Center	0	0	0	0	0	0	0	0	1,542,191		1,542,191	
60.00 Clinic	0	0	0	0	0	0	0	0	0		0	
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0	
61.00 Emergency	0	0	0	0	0	0	0	0	18,437,875		18,437,875	
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0	
71.00	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	
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	30,364		30,364	
97.00 Research	0	0	0	0	0	0	0	0	0		0	
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0	
98.01 M.O.B.	0	0	0	0	0	0	0	0	19,022		19,022	
98.02 Marketing	0	0	0	0	0	0	0	0	1,112,630		1,112,630	
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0	
99.01 Non-Reimbursable Meals	0	0	0	0	0	0	0	0	522,101		522,101	
99.04	0	0	0	0	0	0	0	0	0		0	
99.05	0	0	0	0	0	0	0	0	0		0	
100.00	0	0	0	0	0	0	0	0	0		0	
100.01	0	0	0	0	0	0	0	0	0		0	
100.02	0	0	0	0	0	0	0	0	0		0	
100.03	0	0	0	0	0	0	0	0	0		0	
100.04	0	0	0	0	0	0	0	0	0		0	
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>184,151,555</u>	<u>0</u>	<u>184,151,555</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj) (Adj)	6.01 (Adj) (Adj)	6.02 (Adj) (Adj)	6.03 (Adj) (Adj)	6.04 (Adj) (Adj)	6.05 (Adj) (Adj)	6.06 (Adj) (Adj)	6.07 (Adj) (Adj)	6.08 (Adj) (Adj)			7.00 (Adj) (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	4,571,398									13,310,476	
38.00	Recovery Room	1,450,626									1,827,193	
39.00	Delivery Room and Labor Room	5,021,769									7,433,286	
40.00	Anesthesiology										42,626	
41.00	Radiology - Diagnostic	2,881,380									5,178,140	
41.01											0	
41.02											0	
42.00											0	
43.00	Radioisotope	411,601									1,081,465	
44.00	Laboratory	3,063,202									6,558,681	
48.00											0	
49.00	Respiratory Therapy	3,242,194									4,282,520	
50.00	Physical Therapy	938,966									1,238,791	
51.00	Occupational Therapy	102,961									185,404	
52.00	Speech Pathology										159,237	
53.00	Electrocardiology	471,420									640,028	
54.00	Electroencephalography	68,866									89,159	
55.00	Medical Supplies Charged to Patients										13,328,004	
56.00	Drugs Charged to Patients										4,952,879	
57.00	Renal Dialysis										773,354	
58.01	CAT Scan	1,438,765									2,212,118	
58.02	Endoscopy	342,741									529,290	
58.03	Oncology										0	
58.04	Hyperbaric / Wound Care	188,309									443,075	
58.05	Cardiac Cath	242,600									388,546	
58.06	Special Procedure	671,353									1,464,675	
58.08	Oncology	79,908									124,084	
58.09	Imaging Center	337,923									969,350	
60.00	Clinic										0	
60.01	Other Clinic Services										0	
61.00	Emergency	7,861,480									13,124,051	
62.00	Observation Beds										0	
71.00											0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen										10,523	
97.00	Research										0	
98.00	Physicians' Private Office										0	
98.01	M.O.B.										15,835	
98.02	Marketing	170,737									894,636	
99.00	Nonpaid Workers										0	
99.01	Non-Reimbursable Meals										434,620	
99.04											0	
99.05											0	
100.00											0	
100.01											0	
100.02											0	
100.03											0	
100.04											0	
	TOTAL	83,351,888	0	0	0	0	0	0	0	0	153,296,024	0
	COST TO BE ALLOCATED	16,030,057	0	0	0	0	0	0	0	0	30,855,531	0
	UNIT COST MULTIPLIER - SCH 8	0.192318	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.201281	0.000000

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PAT DAYS)	HOUSE-KEEPING (SQ FT)	DIETARY (PAT DAYS)	CAFETERIA (GROSS SALARIES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE SAL)	CENT SERV & SUPPLY (100% ALLOC)	PHARMACY (100% ALLOC)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	STAT	
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room		22,884		4,571,398		3,191,420			54,949,652			
38.00	Recovery Room				1,450,626		1,361,570			10,303,662			
39.00	Delivery Room and Labor Room	2,982		2,982	5,021,769		4,184,856			12,861,829			
40.00	Anesthesiology									17,250,075			
41.00	Radiology - Diagnostic	16,246		16,246	2,881,380		6,474			34,925,667			
41.01													
41.02													
42.00													
43.00	Radioisotope	312		312	411,601		2,535			4,688,326			
44.00	Laboratory	5,763		5,763	3,063,202		672			53,069,712			
48.00													
49.00	Respiratory Therapy	888		888	3,242,194					22,611,072			
50.00	Physical Therapy	2,350		2,350	938,966					3,339,263			
51.00	Occupational Therapy	1,268		1,268	102,961					318,803			
52.00	Speech Pathology									310,430			
53.00	Electrocardiology	1,017		1,017	471,420		127,913			16,804,122			
54.00	Electroencephalography	132		132	68,866					256,696			
55.00	Medical Supplies Charged to Patients							10,000		56,415,729			
56.00	Drugs Charged to Patients								10,000	94,750,967			
57.00	Renal Dialysis	132		132						3,144,690			
58.01	CAT Scan	1,285		1,285	1,438,765		4,960			91,756,399			
58.02	Endoscopy	551		551	342,741		237,651			2,412,350			
58.03	Oncology												
58.04	Hyperbaric / Wound Care	2,624		2,624	188,309		140			3,779,253			
58.05	Cardiac Cath	314		314	242,600		141,466			696,241			
58.06	Special Procedure				671,353		338,537			6,487,517			
58.08	Oncology	427		427	79,908		115,650			281,243			
58.09	Imaging Center	4,260		4,260	337,923					2,917,122			
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	9,550		9,550	7,861,480		7,001,938			94,759,189			
62.00	Observation Beds												
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	221		221									
97.00	Research												
98.00	Physicians' Private Office												
98.01	M.O.B.												
98.02	Marketing	408		408	170,737								
99.00	Nonpaid Workers												
99.01	Non-Reimbursable Meals												
99.04													
99.05													
100.00													
100.01													
100.02													
100.03													
100.04													
	TOTAL	174,637	69,856	170,455	62,837	71,808,676	0	45,542,081	10,000	10,000	684,619,409	0	0
	COST TO BE ALLOCATED	10,251,555	1,768,358	3,663,598	1,774,093	2,187,401	0	5,389,535	1,875,150	3,890,223	6,056,198	0	0
	UNIT COST MULTIPLIER - SCH 8	58.702082	25.314338	21.493051	28.233260	0.030462	0.000000	0.118342	187.515044	389.022344	0.008846	0.000000	0.000000

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	20.00	21.00	22.00	23.00	24.00
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS						
1.00	Old Cap Rel Costs-Bldg & Fixtures					
2.00	Old Cap Rel Costs-Movable Equipment					
3.00	New Cap Rel Costs-Bldg & Fixtures					
4.00	New Cap Rel Costs-Movable Equipment					
4.01						
4.02						
4.03						
4.04						
4.05						
4.06						
4.07						
4.08						
5.00	Employee Benefits					
6.01	Non-Patient Telephones					
6.02	Data Processing					
6.03	Purchasing/Receiving					
6.04	Patient Admitting					
6.05	Patient Business Office					
6.06						
6.07						
6.08						
6.00	Administrative and General					
7.00	Maintenance and Repairs					
8.00	Operation of Plant					
9.00	Laundry and Linen Service					
10.00	Housekeeping					
11.00	Dietary					
12.00	Cafeteria					
13.00	Maintenance of Personnel					
14.00	Nursing Administration					
15.00	Central Services & Supply					
16.00	Pharmacy					
17.00	Medical Records and Library					
18.00	Social Service					
19.00						
19.02						
19.03						
20.00						
21.00	Nursing School					
22.00	Intern & Res Service-Salary & Fringes					
23.00	Intern & Res Other Program					
24.00	Paramedical Ed Program					
INPATIENT ROUTINE COST CENTERS						
25.00	Adults & Pediatrics (Gen Routine)					
26.00	Intensive Care Unit					
27.00	Coronary Care Unit					
28.00	Neonatal Intensive Care Unit					
29.00	Surgical Intensive Care					
30.00	Subprovider I					
31.00	Subprovider II					
32.00						
33.00	Nursery					
34.00	Medicare Certified Nursing Facility					
35.00	Distinct Part Nursing Facility					
36.00	Adult Subacute Care Unit					
36.01	Subacute Care Unit II					
36.02	Transitional Care Unit					

TRIAL BALANCE OF EXPENSES

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	11,722,682	0	11,722,682
4.00	New Cap Rel Costs-Movable Equipment		0	0
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	15,958,632	0	15,958,632
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	27,419,855	0	27,419,855
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	6,699,301	0	6,699,301
9.00	Laundry and Linen Service	1,121,250	0	1,121,250
10.00	Housekeeping	2,997,064	0	2,997,064
11.00	Dietary	832,635	0	832,635
12.00	Cafeteria	1,300,258	0	1,300,258
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	3,533,828	0	3,533,828
15.00	Central Services & Supply	1,081,616	0	1,081,616
16.00	Pharmacy	2,427,020	0	2,427,020
17.00	Medical Records and Library	3,355,362	0	3,355,362
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	25,791,849	0	25,791,849
26.00	Intensive Care Unit	6,175,773	0	6,175,773
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	2,001,459	0	2,001,459
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 11,341,661	\$ 0	\$ 11,341,661
38.00	Recovery Room	1,548,212	0	1,548,212
39.00	Delivery Room and Labor Room	6,325,518	0	6,325,518
40.00	Anesthesiology	42,626	0	42,626
41.00	Radiology - Diagnostic	3,850,423	0	3,850,423
41.01			0	0
41.02			0	0
42.00			0	0
43.00	Radioisotope	987,450	0	987,450
44.00	Laboratory	5,695,159	0	5,695,159
48.00			0	0
49.00	Respiratory Therapy	3,616,705	0	3,616,705
50.00	Physical Therapy	946,313	0	946,313
51.00	Occupational Therapy	105,225	0	105,225
52.00	Speech Pathology	159,237	0	159,237
53.00	Electrocardiology	500,940	0	500,940
54.00	Electroencephalography	69,629	0	69,629
55.00	Medical Supplies Charged to Patients	13,328,004	0	13,328,004
56.00	Drugs Charged to Patients	4,952,879	0	4,952,879
57.00	Renal Dialysis	767,069	0	767,069
58.01	CAT Scan	1,874,231	0	1,874,231
58.02	Endoscopy	437,138	0	437,138
58.03	Oncology	0	0	0
58.04	Hyperbaric / Wound Care	281,914	0	281,914
58.05	Cardiac Cath	326,938	0	326,938
58.06	Special Procedure	1,335,562	0	1,335,562
58.08	Oncology	88,384	0	88,384
58.09	Imaging Center	701,515	0	701,515
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	11,157,411	0	11,157,411
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 182,858,727	\$ 0	\$ 182,858,727
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
98.01	M.O.B.	15,835	0	15,835
98.02	Marketing	842,373	0	842,373
99.00	Nonpaid Workers		0	0
99.01	Non-Reimbursable Meals	434,620	0	434,620
99.04			0	0
99.05			0	0
100.00			0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 1,292,828	\$ 0	\$ 1,292,828
101	TOTAL	\$ 184,151,555	\$ 0	\$ 184,151,555

(To Schedule 8)

Provider Name:
SOUTHWEST HEALTHCARE SYSTEM

Fiscal Period Ended:
DECEMBER 31, 2009

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ											
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01	0												
41.02	0												
42.00	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
48.00	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.01 CAT Scan	0												
58.02 Endoscopy	0												
58.03 Oncology	0												
58.04 Hyperbaric / Wound Care	0												
58.05 Cardiac Cath	0												
58.06 Special Procedure	0												
58.08 Oncology	0												
58.09 Imaging Center	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
71.00	0												
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
98.01 M.O.B.	0												
98.02 Marketing	0												
99.00 Nonpaid Workers	0												
99.01 Non-Reimbursable Meals	0												
99.04	0												
99.05	0												
100.00	0												
100.01	0												
100.02	0												
100.03	0												
100.04	0												
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name							Fiscal Period		Provider NPI		Adjustments
SOUTHWEST HEALTHCARE SYSTEM							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1245221050		4
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											
1	Contract 4	D-1	I		24.00	1	Medi-Cal Days - Adults & Pediatrics (Gen Routine)	8,886	(2,733)	6,153	
	Contract 4A	D-1	II		31.00	4	Medi-Cal Days - Nursery	3,130	(1,210)	1,920	
	Contract 4A	D-1	II		25.00	4	Medi-Cal Days - Intensive Care Unit	865	31	896	
2	Contract 6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,021,017	\$2,974,147	\$3,995,164	
	Contract 6	D-4		XIX	38.00	2	Medi-Cal Ancillary Charges - Recovery Room	316,120	175,583	491,703	
	Contract 6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	6,370,931	(4,062,126)	2,308,805	
	Contract 6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	341,229	870,787	1,212,016	
	Contract 6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	1,207,735	319,608	1,527,343	
	Contract 6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	205,038	47,743	252,781	
	Contract 6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	2,524,549	815,555	3,340,104	
	Contract 6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	3,115,917	(201,455)	2,914,462	
	Contract 6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	144,374	29,038	173,412	
	Contract 6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	32,818	(8,907)	23,911	
	Contract 6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	20,636	(4,283)	16,353	
	Contract 6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	588,826	(202,655)	386,171	
	Contract 6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	13,272	2,528	15,800	
	Contract 6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	2,090,628	297,837	2,388,465	
	Contract 6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	7,616,916	2,490,455	10,107,371	
	Contract 6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	387,316	(69,866)	317,450	
	Contract 6	D-4		XIX	58.01	2	Medi-Cal Ancillary Charges - CAT Scan	2,277,517	123,071	2,400,588	
	Contract 6	D-4		XIX	58.02	2	Medi-Cal Ancillary Charges - Endoscopy	157,935	(22,353)	135,582	
	Contract 6	D-4		XIX	58.05	2	Medi-Cal Ancillary Charges - Cardiac Cath	2,976	350,454	353,430	
	Contract 6	D-4		XIX	58.06	2	Medi-Cal Ancillary Charges - Special Procedure	330,390	(83,154)	247,236	
	Contract 6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	1,947,074	139,374	2,086,448	
	Contract 6	D-4		XIX	62.00	2	Medi-Cal Ancillary Charges - Observation Beds	73,725	(73,725)	0	
	Contract 6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	30,786,939	3,907,656	34,694,595	

-Continued on next page-

Provider Name							Fiscal Period		Provider NPI		Adjustments
SOUTHWEST HEALTHCARE SYSTEM							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1245221050		4
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-											
3	Contract 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$6,189,510	\$4,717,339	\$10,906,849	
	Contract 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	30,786,939	3,907,656	34,694,595	
4	Contract 3	E-3	III	XIX	33.00	1	Patient and Third Party Liability	\$0	\$44,689	\$44,689	
	Contract 3	E-3	III	XIX	36.00	1	Coinsurance	0	166,868	166,868	
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2009 through December 31, 2009 Payment Period: January 1, 2009 through December 31, 2012 Report Date: January 4, 2012 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541</p>											