

**REPORT  
ON THE  
COST REPORT REVIEW**

**HI-DESERT MEDICAL CENTER  
JOSHUA TREE, CALIFORNIA  
PROVIDER NUMBERS: ZZT 30279F, LTC 55443F,  
AND LTC 70032F  
NPI: 1447239785, 1245333731  
FISCAL PERIOD ENDED  
JUNE 30, 2008**

**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.**



DAVID MAXWELL-JOLLY  
*Director*

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



ARNOLD SCHWARZENEGGER  
*Governor*

April 22, 2010

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

PROVIDER: HI-DESERT MEDICAL CENTER  
PROVIDER NO. ZZT 30279F  
NPI: 1447239785  
FISCAL PERIOD ENDED JUNE 30, 2008

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 \$355,199 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)
5. Computation of Subacute Per Diem (ADULT SUBACUTE Schedules)
6. 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 Distinct Part Nursing Facility prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Rate Development Branch.

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  
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 95899-7413

**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 95814-5005  
(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, 2008**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. ZZT 30279F</b>	Reported	\$ 432,889	
	Net Change	\$ (77,690)	
	Audited Amount Due Provider (State)	\$ 355,199	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No.</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 No. LTC 55443F</b>	Reported		\$ 212.69
	Net Change		\$ (6.04)
	Audited Cost Per Day		\$ 206.65
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</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 No. LTC 70032F</b>	Reported		\$ 603.19
	Net Change		\$ (59.12)
	Audited Cost Per Day		\$ 544.07
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ 355,199	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

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

**Fiscal Period Ended:**  
**JUNE 30, 2008**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>	<b>Provider No.</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 No.</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 No.</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 No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>	<b>Provider No.</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 Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ 355,199	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

Provider No.  
ZZT 30279F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>6,153,498</u>	\$ <u>6,351,822</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>95,587</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>6,249,085</u>	\$ <u>6,351,822</u>
6. Interim Payments (Adj 23)	\$ <u>(5,816,196)</u>	\$ <u>(5,975,685)</u>
7. Balance Due Provider (State)	\$ <u>432,889</u>	\$ <u>376,137</u>
8. Reduction for Late Billing - 2007 (Adj 33)	\$ <u>0</u>	\$ <u>(14,868)</u>
9. Reduction for Late Billing - 2008 (Adj 34)	\$ <u>0</u>	\$ <u>(5,980)</u>
10. Overpayments (Adj 35)	\$ <u>0</u>	\$ <u>(90)</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>432,889</u></u>	\$ <u><u>355,199</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, 2008Provider No.  
ZZT 30279F

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 6,200,924 \$ 6,417,408

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 21) \$ 7,982,317 \$ 8,297,2453. Inpatient Ancillary Service Charges (Adj 21) \$ 10,178,053 \$ 10,464,0224. Total Charges - Medi-Cal Inpatient Services \$ 18,160,370 \$ 18,761,2675. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 11,959,446 \$ 12,343,8596. 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, 2008Provider No.  
ZZT 30279F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>2,587,824</u>	\$ <u>2,649,318</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>3,613,100</u>	\$ <u>3,670,451</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>6,200,924</u>	\$ <u>6,319,769</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>97,639</u>
8. SUBTOTAL	\$ <u>6,200,924</u>	\$ <u>6,417,408</u>
	(To Schedule 2)	
9. Coinsurance (Adj 22)	\$ <u>(35,163)</u>	\$ <u>(52,063)</u>
10. Patient and Third Party Liability (Adj 22)	\$ <u>(12,263)</u>	\$ <u>(13,523)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>6,153,498</u>	\$ <u>6,351,822</u>
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
HI-DESERT MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2008Provider No.  
ZZT 30279F

## 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 )	10,490	10,490
2. Inpatient Days (include private, exclude swing-bed)	8,984	8,984
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	8,984	8,984
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	1,199	1,199
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	307	307
9. Medi-Cal Days (excluding swing-bed) (Adj 19)	1,809	1,901

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 190.40	\$ 190.40
18. Medicare NF Swing-Bed Rates after Dec 31(Adj )	\$ 196.55	\$ 196.55
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj 17)	\$ 144.66	\$ 214.89
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj 17)	\$ 144.66	\$ 198.94
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 6,659,433	\$ 6,636,043
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)	\$ 235,663	\$ 235,663
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)	\$ 44,411	\$ 61,075
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 280,074	\$ 296,738
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 6,379,359	\$ 6,339,305

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 21,717,043	\$ 21,717,043
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 21,717,043	\$ 21,717,043
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.293749	\$ 0.291905
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)	\$ 2,417.30	\$ 2,417.30
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)	\$ 6,379,359	\$ 6,339,305

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 710.08	\$ 705.62
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,284,535	\$ 1,341,384
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 333,249	\$ 342,249
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 1,995,316	\$ 1,986,818
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 3,613,100	\$ 3,670,451

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
HI-DESERT MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2008Provider No.  
ZZT 30279F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, 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 26, Col 27)	\$ 1,528,853	\$ 1,523,378
7. Total Inpatient Days (Adj )	1,046	1,046
8. Average Per Diem Cost	\$ 1,461.62	\$ 1,456.38
9. Medi-Cal Inpatient Days (Adj 19)	228	235
10. Cost Applicable to Medi-Cal	\$ 333,249	\$ 342,249
<b>CORONARY CARE UNIT</b>		
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
<b>NEONATAL INTENSIVE CARE UNIT</b>		
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
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj )	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
29. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj )	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 333,249	\$ 342,249

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
HI-DESERT MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2008Provider No.  
ZZT 30279F

SPECIAL CARE UNITS	REPORTED	AUDITED
LDRP UNIT		
1. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 2,647,454	\$ 2,618,572
2. Total Inpatient Days (Adj )	1,973	1,973
3. Average Per Diem Cost	\$ 1,341.84	\$ 1,327.20
4. Medi-Cal Inpatient Days (Adj 19)	1,487	1,497
5. Cost Applicable to Medi-Cal	\$ 1,995,316	\$ 1,986,818
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
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)	\$ 1,995,316	\$ 1,986,818

(To Schedule 4)





COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
ZZT 30279F

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj 18)	MEDI-CAL COST
37.00	Operating Room	\$ 53,493	\$ 3,050,279	0.017537	\$ 912,572	\$ 16,004
40.00	Anesthesiology	203,256	1,580,424	0.128609	604,041	77,685
41.00	Radiology - Diagnostic	123,985	13,595,892	0.009119	433,173	3,950
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 380,734	\$ 18,226,595		\$ 1,949,786	\$ 97,639

(To Schedule 3)

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

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

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**LTC 55443F**

	<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)	\$ 333,565	\$ 191,884	\$ (141,681)
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 6,524,563	\$ 6,496,892	\$ (27,671)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 6,858,128	\$ 6,688,776	\$ (169,352)
4. Total Distinct Part Patient Days (Adj 16)	32,244	32,367	123
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 212.69	\$ 206.65	\$ (6.04)
<b>DPNF OVERPAYMENT AND OVERBILLINGS</b>			
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)		
<b>GENERAL INFORMATION</b>			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	96	96	0
10. Total Licensed Capacity (All levels) (Adj 27)	181	179	(2)
11. Total Medi-Cal DP Patient Days (Adj 24)	24,060	24,187	127
<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	\$ 162,300	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 162,300	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,583,229	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,110,038	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 3,693,267	N/A



## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
LTC 55443F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 4,128,417	\$ 4,128,168	\$ (249)
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		0	0
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	90,726	90,822	96
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	697,061	677,479	(19,582)
7.00	Maintenance and Repairs	167,479	164,996	(2,483)
8.00	Operation of Plant		0	0
8.01	Operation of Plant CCC		0	0
9.00	Laundry and Linen Service		0	0
10.00	Housekeeping	0	0	0
11.00	Dietary	856,634	853,239	(3,395)
12.00	Cafeteria	170,353	169,833	(520)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	308,116	306,918	(1,198)
15.00	Central Services & Supply	21,766	21,730	(36)
16.00	Pharmacy	7,123	7,096	(27)
17.00	Medical Records and Library	76,888	76,612	(276)
18.00	Social Service		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
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 6,524,563	\$ 6,496,892	\$ (27,671)

(To DPNF Sch 1)

\* From Schedule 8, Part I, line 34 plus line 35.

SCHEDULE OF TOTAL DISTINCT PART ANCILLARY COSTS

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
LTC 55443F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL DP ANCILLARY CHARGES **	TOTAL ANCILLARY COST***
<b>ANCILLARY COST CENTERS</b>					(From DPNF Sch 4)	
49.00	Respiratory Therapy	\$ 1,301,842	\$ 9,279,226	0.140296	\$ 0	\$ 0
50.00	Physical Therapy	574,303	1,259,174	0.456095	0	0
51.00	Occupational Therapy	230,853	915,990	0.252026	0	0
53.00	Electrocardiology	192,098	1,988,414	0.096609	0	0
55.00	Med Supply Charged to Patients	2,960,960	8,816,069	0.335859	571,321	191,884
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				0.000000	0	0
				0.000000	0	0
101.00	<b>TOTAL</b>	\$ 5,260,056	\$ 22,258,873		\$ 571,321	\$ 191,884

(To DPNF Sch 1)

\* From Schedule 8, Column 27.  
 \*\* Total Distinct Part Ancillary Charges included in the rate.  
 \*\*\* Total Distinct Part Ancillary Costs included in the rate.

ADJUSTMENTS TO TOTAL  
DISTINCT PART ANCILLARY CHARGES

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
LTC 55443F

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adjs 25, 26)	AUDITED
49.00	Respiratory Therapy	\$	\$	\$ 0
50.00	Physical Therapy	60,652	(60,652)	0
51.00	Occupational Therapy	118,893	(118,893)	0
53.00	Electrocardiology	175	(175)	0
55.00	Med Supply Charged to Patients	817,868	(246,547)	571,321
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				0
<b>TOTAL DP ANCILLARY CHARGES</b>		<b>\$ 997,588</b>	<b>\$ (426,267)</b>	<b>\$ 571,321</b>

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

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

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**LTC 55443F**

<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	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
3.00	New Cap Rel Costs-Bldg & Fixtures	0	N/A
4.00	New Cap Rel Costs-Movable Equipment	0	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	24,826	65,996
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	47,933	270,373
7.00	Maintenance and Repairs	9,440	69,915
8.00	Operation of Plant	0	0
8.01	Operation of Plant CCC	0	0
9.00	Laundry and Linen Service	0	0
10.00	Housekeeping	0	0
11.00	Dietary	29,633	369,306
12.00	Cafeteria	27,605	70,717
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	9,247	218,704
15.00	Central Services & Supply	8,494	5,198
16.00	Pharmacy	296	3,540
17.00	Medical Records and Library	4,825	36,288
18.00	Social Service	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
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 162,300</b>	<b>\$ 1,110,038</b>

\* These amounts include both Skilled Nursing Facility expenses, line 34 and Nursing Facility expenses, line 35.

(To DPNF SCH 1)

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
LTC 70032F

	REPORTED	AUDITED	DIFFERENCE
<b>COMPUTATION OF SUBACUTE PER DIEM</b>			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 841,027	\$ 419,106	\$ (421,921)
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 3,758,893	\$ 3,741,429	\$ (17,464)
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 4,599,920	\$ 4,160,535	\$ (439,385)
4. Total Adult Subacute Patient Days (Adj 16)	7,626	7,647	21
5. Average Adult Subacute Per Diem Cost (L3 / L4)	\$ 603.19	\$ 544.07	\$ (59.12)

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 )	24	24	0
10. Total Licensed Nursing Facility Beds (Adj )	120	120	0
11. Total Licensed Capacity (All levels of care)(Adj 32)	181	179	(2)
12. Total Medi-Cal Adult Subacute Patient Days (Adj 30)	6,889	6,901	12

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 91,661	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 91,661	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 1,809,256	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 446,650	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 2,255,906	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj 29)	AUDITED TOTAL DAYS (Adj 31)	AUDITED MEDI-CAL DAYS (Adj 30)
19. Ventilator (Equipment Cost Only)	\$ 27,378	3,975	3,232
20. Nonventilator	N/A	3,672	N/A
21. TOTAL	N/A	7,647	N/A

## SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
LTC 70032F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Adult Subacute	\$ 2,796,463	\$ 2,794,463	\$ (2,000)
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		0	0
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	63,543	63,610	67
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	472,513	458,945	(13,568)
7.00	Maintenance and Repairs	44,076	43,423	(653)
8.00	Operation of Plant		0	0
8.01	Operation of Plant CCC		0	0
9.00	Laundry and Linen Service		0	0
10.00	Housekeeping	0	0	0
11.00	Dietary	59,484	59,248	(236)
12.00	Cafeteria	99,716	99,413	(303)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	146,931	146,361	(570)
15.00	Central Services & Supply	36,795	36,736	(59)
16.00	Pharmacy	6,632	6,607	(25)
17.00	Medical Records and Library	32,740	32,622	(118)
18.00	Social Service		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
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 3,758,893	\$ 3,741,429	\$ (17,464)

(To Adult Subacute Sch 1)

\* From Schedule 8, Part I, Line 36.00

SCHEDULE OF TOTAL OTHER ALLOWABLE ADULT SUBACUTE ANCILLARY COSTS\*\*

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

Fiscal Period Ended:  
**JUNE 30, 2008**

Provider No:  
**LTC 70032F**

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL SUBACUTE ANCILLARY CHARGES ** (Adult SA Sch 4)	SUBACUTE ANCILLARY COSTS***
41.00	Radiology - Diagnostic	\$ 3,404,412	\$ 13,595,892	0.250400	\$ 0	\$ 0
44.00	Laboratory	4,468,833	20,230,446	0.220896	0	0
49.00	Respiratory Therapy	1,301,842	9,279,226	0.140296	2,034,033	285,367
50.00	Physical Therapy	574,303	1,259,174	0.456095	24,409	11,133
51.00	Occupational Therapy	230,853	915,990	0.252026	47,848	12,059
52.00	Speech Pathology	0	0	0.000000	0	0
55.00	Med Supply Charged to Patients	2,960,960	8,816,069	0.335859	329,146	110,547
56.00	Drugs Charged to Patients	2,013,698	13,130,581	0.153359	0	0
				0.000000	0	0
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101.00	TOTAL	\$ 14,954,901	\$ 67,227,378		\$ 2,435,436	\$ 419,106

(To Adult Subacute Sch

\* From Schedule 8, Column 27  
 \*\* Total Other Allowable Ancillary Charges included in the rate.  
 \*\*\* Total Other Ancillary Costs included in the rate.

**ADJUSTMENTS TO OTHER ALLOWABLE  
ADULT SUBACUTE ANCILLARY CHARGES**

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

**Fiscal Period Ended:**  
JUNE 30, 2008

**Provider No:**  
LTC 70032F

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 28)	AUDITED
41.00	Radiology - Diagnostic	\$	\$	\$ 0
44.00	Laboratory			0
49.00	Respiratory Therapy	5,971,933	(3,937,900)	2,034,033
50.00	Physical Therapy	0	24,409	24,409
51.00	Occupational Therapy	0	47,848	47,848
52.00	Speech Pathology			0
55.00	Med Supply Charged to Patients	0	329,146	329,146
56.00	Drugs Charged to Patients			0
				0
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101.00	TOTAL ANCILLARY CHARGES	\$ 5,971,933	\$ (3,536,497)	\$ 2,435,436

(To Adult Subacute Sch 3)



**ALLOCATION OF INDIRECT EXPENSES  
ADULT SUBACUTE**

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

**Fiscal Period Ended:**  
**JUNE 30, 2008**

**Provider No:**  
**LTC 70032F**

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
3.00	New Cap Rel Costs-Bldg & Fixtures	0	N/A
4.00	New Cap Rel Costs-Movable Equipment	0	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	17,388	46,223
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	32,472	183,159
7.00	Maintenance and Repairs	2,484	18,400
8.00	Operation of Plant	0	0
8.01	Operation of Plant CCC	0	0
9.00	Laundry and Linen Service	0	0
10.00	Housekeeping	0	0
11.00	Dietary	2,058	25,644
12.00	Cafeteria	16,159	41,395
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	4,410	104,294
15.00	Central Services & Supply	14,360	8,787
16.00	Pharmacy	276	3,296
17.00	Medical Records and Library	2,055	15,452
18.00	Social Service	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
101.00	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 91,661	\$ 446,650

(To Adult Subacute Sch 1)







STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name: HI-DESERT MEDICAL CENTER Fiscal Period Ended: JUNE 30, 2008

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	ADMINIS- TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	29,257	0	0	0	0	0	0	0	0	1,396,579	224,261
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	5,641	0	0	0	0	0	0	0	0	224,404	36,034
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	542,434	87,103
41.00 Radiology - Diagnostic	0	34,951	0	0	0	0	0	0	0	0	2,649,907	425,518
41.01 CAT Scan	0	8,495	0	0	0	0	0	0	0	0	485,935	78,031
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	2,549	0	0	0	0	0	0	0	0	221,482	35,565
44.00 Laboratory	0	41,599	0	0	0	0	0	0	0	0	3,600,118	578,102
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood & Packed Red Blood Ce	0	0	0	0	0	0	0	0	0	0	261,633	42,013
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	25,649	0	0	0	0	0	0	0	0	1,022,088	164,125
50.00 Physical Therapy	0	5,434	0	0	0	0	0	0	0	0	459,058	73,715
51.00 Occupational Therapy	0	5,108	0	0	0	0	0	0	0	0	189,108	30,367
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	2,681	0	0	0	0	0	0	0	0	138,533	22,245
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,153,806	345,855
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	837,608	134,502
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	8,644	0	0	0	0	0	0	0	0	418,179	67,151
60.01 Sleep Clinic	0	126	0	0	0	0	0	0	0	0	22,508	3,614
61.00 Emergency	0	56,133	0	0	0	0	0	0	0	0	2,569,128	412,547
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00 Other Outpatient Service Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC - Yucca Valley	0	10,254	0	0	0	0	0	0	0	0	1,159,681	186,220
63.51 RHC - 29 Palms	0	8,130	0	0	0	0	0	0	0	0	855,936	137,445
71.00 Home Health Agency	0	19,792	0	0	0	0	0	0	0	0	843,460	135,442
85.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	11,443	0	0	0	0	0	0	0	0	568,655	91,314
<b>NONREIMBURSABLE COST CENTE</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	11,836	1,901
96.01 Non-Reimbursable Public Relations	0	5,014	0	0	0	0	0	0	0	0	394,750	63,388
96.02 Non-Reimbursable Foundation	0	0	0	0	0	0	0	0	0	0	17,527	2,814
96.03 Non-Reimbursable Physician Related C	0	0	0	0	0	0	0	0	0	0	561,037	90,090
96.04 Physician / Visitor Meals	0	0	0	0	0	0	0	0	0	0	50,275	8,073
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	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	792,684	0	0	0	0	0	0	0	0	50,330,882	6,963,819



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

TRIAL BALANCE EXPENSES

	MAINT & REPAIRS 7.00	OPERATION PLANT 8.00	OPERATION PLANT CCC 8.01	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINTENANCE OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00
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ANCILLARY COST CENTERS

37.00	Operating Room	55,182	126,117	0	14,348	45,188	0	26,872	0	30,342	0	6,015	20,421
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	6,762	0	4,165	376	685	1,950
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	3,403	1,854	10,581
41.00	Radiology - Diagnostic	33,052	75,539	0	16,570	27,066	0	47,628	0	15,900	15,900	22,208	91,023
41.01	CAT Scan	7,667	17,522	0	0	6,278	0	9,755	0	0	545	45,410	88,023
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	10,906	24,924	0	0	8,930	0	2,186	0	0	69	0	2,526
44.00	Laboratory	21,556	49,265	0	0	17,652	0	66,701	0	0	0	0	135,440
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood & Packed Red Blood Ce	0	0	0	0	0	0	0	0	0	0	0	1,970
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	6,199	12,891	0	0	5,076	0	29,340	0	0	0	0	62,123
50.00	Physical Therapy	8,760	6,163	0	0	7,173	0	10,786	0	218	0	0	8,430
51.00	Occupational Therapy	0	0	0	0	0	0	5,246	0	0	0	0	6,132
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiography	3,255	7,439	0	506	2,665	0	3,005	0	1,138	0	0	13,312
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	2,567	0	0	0	0	399,710	0	0	59,022
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	953,681	0	87,907
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	22,753	52,000	0	0	18,632	19,403	11,775	5,024	0	0	0	9,463
60.01	Sleep Clinic	1,923	4,394	0	0	1,574	0	291	0	0	0	0	269
61.00	Emergency	49,813	113,846	0	78,347	40,791	4,433	66,876	78,071	8,396	2,588	93,036	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00	Other Outpatient Service Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
63.50	RHC - Yucca Valley	25,904	59,202	0	0	21,212	0	0	20,689	2,111	2,656	8,194	0
63.51	RHC - 29 Palms	0	0	0	0	0	0	0	9,929	913	3,829	5,112	0
71.00	Home Health Agency	5,249	11,997	0	0	4,299	0	0	23,864	5,142	130	6,553	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	3,063	7,001	0	0	2,509	0	0	15,420	497	20,621	11,478	0
<b>NONREIMBURSABLE COST CENTE</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	2,704	6,181	0	0	2,215	0	0	0	0	0	0	0
96.01	Non-Reimbursable Public Relations	1,604	3,665	0	0	1,313	0	5,100	0	0	0	0	0
96.02	Non-Reimbursable Foundation	4,005	9,153	0	0	3,279	0	2,419	0	0	0	0	0
96.03	Non-Reimbursable Physician Related C	116,172	13,310	0	0	95,131	0	46,282	0	0	0	0	0
99.02	Physician / Visitor Meals	0	0	0	0	0	0	0	0	0	0	0	0
99.03		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
<b>TOTAL</b>													
		932,159	1,223,207	0	275,205	550,582	1,306,277	883,945	0	897,792	516,142	1,078,677	1,053,239

Provider Name: HI-DESERT MEDICAL CENTER  
 Fiscal Period Ended: JUNE 30, 2008

TRIAL BALANCE EXPENSES	SOCIAL SERVICE	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH	NURSING SCHOOL	INT & RES SALARY & FRINGES	INT & RES PROGRAM	PARAMED EDUCAT	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
<b>GENERAL SERVICE COST CENTER</b>											
1.00 Old Cap Rel Costs-Bldg & Fixtures											
2.00 Old Cap Rel Costs-Movable Equipmer											
3.00 New Cap Rel Costs-Bldg & Fixtures											
4.00 New Cap Rel Costs-Movable Equipme											
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											
8.01 Operation of Plant CCC											
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											
19.02	0										
19.03	0										
20.00	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						
<b>INPATIENT ROUTINE COST CENTE</b>											
25.00 Adults & Pediatrics (Gen Routine)	49,783								6,636,043		6,636,043
26.00 Intensive Care Unit	1,382								1,523,378		1,523,378
27.00 Coronary Care Unit	0								0		0
28.00 Neonatal Intensive Care Unit	0								0		0
30.00 LDRP Unit	1,879								2,618,572		2,618,572
31.00 Subprovider I	0								0		0
31.01 Subprovider II	0								0		0
32.00	0								0		0
33.00 Nursery	0								0		0
34.00 Medicare Certified Nursing Facility	0								0		0
35.00 Distinct Part Nursing Facility	0								0		0
36.00 Adult Subacute Care Unit	0								6,496,892		6,496,892
36.01 Subacute Care Unit II	0								3,741,429		3,741,429
36.02 Transitional Care Unit	0								0		0



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

TRIAL BALANCE EXPENSES	SOCIAL SERVICE	ALLOC COST	ALLOC COST	NON- PHYSICIAN ANESTH	NURSING SCHOOL	INT & RES SALARY & FRINGES	INT & RES PROGRAM	PARAMED EDUCAT	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
	18.00	19.02	19.03	20.00	21.00	22.00	23.00	24.00	25.00	26.00	27.00
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	286	0	0	0	0	0	0	0	1,945,611	0	1,945,611
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	274,376	0	274,376
40.00 Anesthesiology	0	0	0	0	0	0	0	0	645,375	0	645,375
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	3,404,412	0	3,404,412
41.01 CAT Scan	0	0	0	0	0	0	0	0	739,164	0	739,164
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	306,589	0	306,589
44.00 Laboratory	0	0	0	0	0	0	0	0	4,468,833	0	4,468,833
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	305,616	0	305,616
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,301,842	0	1,301,842
50.00 Physical Therapy	0	0	0	0	0	0	0	0	574,303	0	574,303
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	230,853	0	230,853
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	192,098	0	192,098
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,960,960	0	2,960,960
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	2,013,698	0	2,013,698
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	624,379	0	624,379
60.01 Sleep Clinic	0	0	0	0	0	0	0	0	34,574	0	34,574
61.00 Emergency	4,058	0	0	0	0	0	0	0	3,521,929	0	3,521,929
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
63.00 Other Outpatient Service Cost Center	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC - Yucca Valley	0	0	0	0	0	0	0	0	1,485,869	0	1,485,869
63.51 RHC - 29 Palms	0	0	0	0	0	0	0	0	1,013,165	0	1,013,165
71.00 Home Health Agency	0	0	0	0	0	0	0	0	1,036,137	0	1,036,137
85.00	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	0	0	0	0	0	0	0	720,559	0	720,559
<b>NONREIMBURSABLE COST CENTER:</b>											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	24,837	0	24,837
96.01 Non-Reimbursable Public Relations	0	0	0	0	0	0	0	0	469,820	0	469,820
96.02 Non-Reimbursable Foundation	0	0	0	0	0	0	0	0	39,198	0	39,198
96.03 Non-Reimbursable Physician Related Cos	0	0	0	0	0	0	0	0	875,740	0	875,740
96.04 Physician / Visitor Meals	0	0	0	0	0	0	0	0	104,630	0	104,630
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>57,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,330,882</b>	<b>0</b>	<b>50,330,882</b>







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, 2008

	EMP BENE (GROSS SALARIES) 5.00	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCU COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj 15)
	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08			
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	832,149									1,396,579	6,917
38.00 Recovery Room									0		
39.00 Delivery Room and Labor Room	160,438								224,404		
40.00 Anesthesiology									542,434		
41.00 Radiology - Diagnostic	994,116								2,649,907		4,143
41.01 CAT Scan	241,623								485,935		961
41.02									0		
42.00 Radiology - Therapeutic									0		
43.00 Radioisotope	72,489								221,482		1,367
44.00 Laboratory	1,183,193								3,600,118		2,702
44.01 Pathological Lab									0		
46.00 Whole Blood & Packed Red Blood Cells									261,633		
47.00 Blood Storing and Processing									0		
48.00 Intravenous Therapy									0		
49.00 Respiratory Therapy	729,514								1,022,088		777
50.00 Physical Therapy	154,547								459,058		1,098
51.00 Occupational Therapy	145,288								189,108		
52.00 Speech Pathology									0		
53.00 Electrocardiology	76,245								138,533		408
54.00 Electroencephalography									0		
55.00 Medical Supplies Charged to Patients									2,153,806		
56.00 Drugs Charged to Patients									837,608		
57.00 Renal Dialysis									0		
58.00 ASC (Non-Distinct Part)									0		
59.00									0		
59.01									0		
59.02									0		
59.03									0		
60.00 Clinic	245,852								418,179		2,852
60.01 Sleep Clinic	3,579								22,508		241
61.00 Emergency	1,596,576								2,569,128		6,244
62.00 Observation Beds									0		
63.00 Other Outpatient Service Cost Center									0		
63.50 RHC - Yucca Valley	291,645								1,159,681		3,247
63.51 RHC - 29 Palms	231,252								855,936		
71.00 Home Health Agency	562,932								843,460		658
85.00									0		
93.00 Hospice	325,481								568,655		384
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00 Gift, Flower, Coffee Shop & Canteen									11,836		339
96.01 Non-Reimursable Public Relations	142,609								394,750		201
96.02 Non-Reimursable Foundation									17,527		502
96.03 Non-Reimursable Physician Related Cost									561,037		14,562
96.04 Physician / Visitor Meals									50,275		
99.02									0		
99.03									0		
99.04									0		
99.05									0		
100.00									0		
100.01									0		
100.02									0		
100.03									0		
100.04									0		
TOTAL	22,546,110	0	0	0	0	0	0	0	43,367,063		116,845
COST TO BE ALLOCATED	792,684	0	0	0	0	0	0	0	6,963,819		932,159
UNIT COST MULTIPLIER - SCH 8	0.035158	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.160579		7.977744



STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

	OPERATION OF PLANT (SQ FT) (Adj 15)	OPERATION OF PLANT CCC (SQ FT) (Adj 15)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT) (Adj 15)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	NURSING ADMIN (HRS SERV)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (TIME SPENT)	
<b>ANCILLARY COST CENTERS</b>												
37.00	6,917		19,690	6,917	9,220		11,649		5,283	3,050,279	42	
38.00												
39.00												
40.00												
41.00	4,143		22,739	4,143	16,342		1,599	2,039	602	291,225		
41.01	961			961	3,347			18,433	1,628	1,580,424		
41.02								86,117	19,505	13,595,892		
42.00								2,950	39,883	13,147,815		
42.00												
43.00	1,367			1,367	750			374		377,328		
44.00	2,702			2,702	22,886					20,230,446		
44.01										294,330		
46.00												
47.00												
48.00												
49.00	707			777	10,067					9,279,226		
50.00	338			1,098	3,701			1,182		1,259,174		
51.00					1,800					915,990		
52.00												
53.00	408		694	408	1,031			6,165		1,988,414		
54.00												
55.00			3,522					2,164,863		8,816,069		
56.00										13,130,581		
57.00												
58.00									837,608			
59.00												
59.01												
59.02												
59.03												
60.00	2,852			2,852	2,333					1,413,501		
60.01	241			241	100					40,136		
61.00	6,244			6,244	533			29,973	2,273	13,896,634	596	
62.00			107,514									
63.00												
63.00	3,247			3,247						1,223,974		
63.51										763,597		
71.00	658			658						978,866		
85.00												
93.00	384			384						1,714,514		
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	339			339								
96.01	201			201	1,750							
96.02	502			502	830							
96.03	730			730								
96.04					15,880							
99.02												
99.03												
99.04												
99.05												
100.00												
100.01												
100.02												
100.03												
100.04												
TOTAL	67,088	0	377,657	84,279	157,066	303,294	344,681	2,795,465	947,391	157,320,361	8,429	
COST TO BE ALLOCATED	1,223,207	0	275,205	550,582	1,306,277	883,945	897,792	516,142	1,078,677	1,053,239	57,387	
UNIT COST MULTIPLIER - SCH 8	18.232868	0.000000	0.728716	6.532855	8.316736	2.914482	2.604704	0.184635	1.138577	0.006695	6.808337	

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

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

**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
- 8.01 Operation of Plant CCC
- 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
- 19.02
- 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
- 30.00 LDRP Unit
- 31.00 Subprovider I
- 31.01 Subprovider II
- 32.00
- 33.00

- 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:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 316,798	\$ 0	\$ 316,798
2.00	Old Cap Rel Costs-Movable Equipment	1,215	0	1,215
3.00	New Cap Rel Costs-Bldg & Fixtures	1,199,021	3,989	1,203,010
4.00	New Cap Rel Costs-Movable Equipment	1,869,285	0	1,869,285
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	576,006	0	576,006
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	6,606,680	(204,802)	6,401,878
7.00	Maintenance and Repairs	761,363	(10,944)	750,419
8.00	Operation of Plant	865,574	0	865,574
8.01	Operation of Plant CCC		0	0
9.00	Laundry and Linen Service	198,339	0	198,339
10.00	Housekeeping	446,442	0	446,442
11.00	Dietary	1,032,941	0	1,032,941
12.00	Cafeteria	530,493	0	530,493
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	716,502	0	716,502
15.00	Central Services & Supply	112,834	0	112,834
16.00	Pharmacy	850,859	0	850,859
17.00	Medical Records and Library	785,348	0	785,348
18.00	Social Service	26,950	0	26,950
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
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	4,048,598	0	4,048,598
26.00	Intensive Care Unit	1,048,934	0	1,048,934
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
30.00	LDRP Unit	1,573,742	0	1,573,742
31.00	Subprovider I		0	0
31.01	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility	4,128,417	(249)	4,128,168
36.00	Adult Subacute Care Unit	2,796,463	(2,000)	2,794,463
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
HI-DESERT MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 1,125,820	\$ 0	\$ 1,125,820
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	218,763	0	218,763
40.00	Anesthesiology	542,434	0	542,434
41.00	Radiology - Diagnostic	2,470,306	0	2,470,306
41.01	CAT Scan	443,887	0	443,887
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	171,206	0	171,206
44.00	Laboratory	3,464,180	0	3,464,180
44.01	Pathological Lab		0	0
46.00	Whole Blood & Packed Red Blood Cells	261,633	0	261,633
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	971,755	0	971,755
50.00	Physical Therapy	441,823	0	441,823
51.00	Occupational Therapy	184,000	0	184,000
52.00	Speech Pathology		0	0
53.00	Electrocardiology	121,607	0	121,607
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	2,153,806	0	2,153,806
56.00	Drugs Charged to Patients	837,608	0	837,608
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	309,960	0	309,960
60.01	Sleep Clinic	13,968	0	13,968
61.00	Emergency	2,294,990	0	2,294,990
62.00	Observation Beds		0	0
63.00	Other Outpatient Service Cost Center		0	0
63.50	RHC - Yucca Valley	1,036,060	0	1,036,060
63.51	RHC - 29 Palms	817,535	0	817,535
71.00	Home Health Agency	800,695	0	800,695
85.00			0	0
93.00	Hospice	543,805	0	543,805
	<b>SUBTOTAL</b>	<b>\$ 49,718,645</b>	<b>\$ (214,006)</b>	<b>\$ 49,504,639</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
96.01	Non-Reimursable Public Relations	382,718	0	382,718
96.02	Non-Reimursable Foundation		0	0
96.03	Non-Reimursable Physician Related Cost	393,250	0	393,250
96.04	Physician / Visitor Meals	50,275	0	50,275
99.02			0	0
99.03			0	0
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	<b>SUBTOTAL</b>	<b>\$ 826,243</b>	<b>\$ 0</b>	<b>\$ 826,243</b>
101	<b>TOTAL</b>	<b>\$ 50,544,888</b>	<b>\$ (214,006)</b>	<b>\$ 50,330,882</b>

(To Schedule 8)



Provider Name:  
HI-DESERT MEDICAL CENTER

Page 1  
Fiscal Period Ended:  
JUNE 30, 2008

	TOTAL ADJ (Page 1 & 2)	3,4	5	6	7	8	9	10	11	12	13,14	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ		
<b>ANCILLARY COST CENTERS</b>																					
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 CAT Scan	0																				
41.02	0																				
42.00 Radiology - Therapeutic	0																				
43.00 Radioisotope	0																				
44.00 Laboratory	0																				
44.01 Pathological Lab	0																				
46.00 Whole Blood & Packed Red Blood Cells	0																				
47.00 Blood Storing and Processing	0																				
48.00 Intravenous Therapy	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																				
58.00 ASC (Non-Distinct Part)	0																				
59.00	0																				
59.01	0																				
59.02	0																				
59.03	0																				
60.00 Clinic	0																				
60.01 Sleep Clinic	0																				
61.00 Emergency	0																				
62.00 Observation Beds	0																				
63.00 Other Outpatient Service Cost Center	0																				
63.50 RHC - Yuca Valley	0																				
63.51 RHC - 29 Palms	0																				
71.00 Home Health Agency	0																				
85.00	0																				
93.00 Hospice	0																				
<b>NONREIMBURSABLE COST CENTERS</b>																					
96.00 Gift, Flower, Coffee Shop & Canteen	0																				
96.01 Non-Reimursable Public Relations	0																				
96.02 Non-Reimursable Foundation	0																				
96.03 Non-Reimursable Physician Related Cost	0																				
96.04 Physician / Visitor Meals	0																				
99.02	0																				
99.03	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	(\$214,006)	3,989	(64,784)	(2,749)	(121,984)	(4,341)	(4,303)	(6,641)	(10,944)	(249)	(2,000)	0	0	0	0	0	0	0	0	0	0

(To Sch 10)





Provider Name		Fiscal Period		Provider Number		Adjustments	
HI-DESERT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT 30279F		35	
Report References							
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)
			Part	Title	Line		

**Explanation of Audit Adjustments**  
**MEMORANDUM ADJUSTMENTS**

1 The Distinct Part Nursing Facility cost reported in the cost report on the Skilled Nursing Facility, line 34, has been reclassified into the Distinct Part Nursing Facility, line 35.

2 The Subacute cost reported in the cost report on the Nursing Facility, line 35, has been reclassified into the Adult Subacute Care Unit, line 36.



Provider Name		Fiscal Period		Provider Number		Adjustments		
HI-DESERT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT 30279F		35		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
3	10A	A	3.00	7	New Capital Related Costs - Building and Fixtures	\$1,199,021	\$1,800	
					To include depreciation expense on the assets to be capitalized in conjunction with prior year audit adjustments. 42 CFR 413.20, 413.50, and 413.134 CMS Pub. 15-1, Sections 108.1, 2300, and 2302.4			
4					To include depreciation expense on the assets to be capitalized in conjunction with adjustment 11. 42 CFR 413.20, 413.50, and 413.134 CMS Pub. 15-1, Sections 108.1, 2300, and 2302.4		2,189 \$3,989	\$1,203,010
<b>ADJUSTMENTS TO REPORTED COSTS</b>								

Provider Name		Fiscal Period		Provider Number		Adjustments		
HI-DESERT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT 30279F		35		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED COSTS</b>								
5	10A	A	6.00	7	Administrative and General	\$6,606,680	(\$64,784)	
6					To eliminate non-allowable write-offs. 42 CFR 413.89(b)(1), 413.9(c)(3), and 413.178 CMS Pub. 15-1, Sections 300 and 2102.3		(2,749)	
7					To abate other income against related cost. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2328		(121,984)	
8					To eliminate various construction in process (CIP) expenses not related to patient care. 42 CFR 413.20, 413.134, and 413.9(c)(3) CMS Pub. 15-1, Sections 108, 134.1, 2102.3, 2154, and 2155		(4,341)	
9					To eliminate political contributions/lobby fees and membership costs not related to patient care. 42 CFR 413.5, 413.9, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.2, 2102.3, 2138.3, 2104, and 2139		(4,303)	
10					To eliminate subsequent year data processing expenses. 42 CFR 413.5, 413.20, 413.24, and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1, and 2304		(6,641) (\$204,802)	\$6,401,878

Provider Name		Fiscal Period		Provider Number		Adjustments		
HI-DESERT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT 30279F		35		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED COSTS</b>								
11	10A	A	7.00	7	Maintenance and Repairs 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	\$761,363	(\$10,944)	\$750,419
12	10A	A	34.00	7	Skilled Nursing Facility To eliminate gifts not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3	\$4,128,417	(\$249)	\$4,128,168
13	10A	A	35.00	7	Nursing Facility To eliminate gifts not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3	\$2,796,463	(\$272)	
14					To eliminate prior year and patient's personal care expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		<u>(1,728)</u> (\$2,000)	\$2,794,463

Provider Name		Fiscal Period		Provider Number		Adjustments		
HI-DESERT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT 30279F		35		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENT TO REPORTED STATISTICS</b>								
15	9	B-1	8.00	7	Operation of Plant (Square Feet)	4,327	523	4,850
	9	B-1	8.01	7	Operation of Plant CCC	523	(523)	0
	9	B-1	30.00	1-4,7,8	LDRP Unit	7,700	(277)	7,423
	9	B-1	30.00	10	LDRP Unit	7,700	(277)	7,423
	9	B-1	1.00	1	Total - Square Feet	92,438	(277)	92,161
	9	B-1	2.00	2	Total - Square Feet	93,212	(277)	92,935
	9	B-1	3.00	3	Total - Square Feet	106,270	(277)	105,993
	9	B-1	4.00	4	Total - Square Feet	93,212	(277)	92,935
	9	B-1	7.00	7	Total - Square Feet	117,122	(277)	116,845
	9	B-1	8.00	8	Total - Square Feet	67,365	(277)	67,088
	9	B-1	10.00	10	Total - Square Feet	84,556	(277)	84,279
To adjust square footage statistics to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306								

Provider Name		Fiscal Period		Provider Number		Adjustments			
HI-DESERT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT 30279F		35			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
<b>ADJUSTMENTS TO REPORTED PATIENT DAYS</b>									
16	DPNF 1	S-3	I		15.00	6	32,244	123	32,367
	Subacute 1	S-3	I		16.00	6	7,626	21	7,647 *
Skilled Nursing Facility - Total Subacute Care Unit - Total 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									
17		D-1	I	XIX	19.00	1	\$144.66	\$70.23	\$214.89
		D-1	I	XIX	20.00	1	\$144.66	\$54.28	\$198.94
Medi-Cal NF Swing-Bed Rate (July 1, 2007 through July 31, 2007) Medi-Cal NF Swing-Bed Rate (August 1, 2007 through June 30, 2008) To adjust 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									

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
HI-DESERT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT 30279F		35		
Adj. No.	Audit Report	Report References				As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line			
Explanation of Audit Adjustments								
ADJUSTMENT TO REPORTED PROVIDER-BASED PHYSICIANS								
18	7	Not Reported		Operating Room (Medi-Cal Charges)		\$0	\$912,572	\$912,572
	7	Not Reported		Anesthesiology		0	604,041	604,041
	7	Not Reported		Radiology - Diagnostic		0	433,173	433,173
	7	Not Reported		Total		0	1,949,786	1,949,786
To adjust Medi-Cal charges applicable to PBP reimbursement to agree with the following EDS Paid Claims Summary: Report Date: July 29, 2009 Payment Period: July 1, 2007 through July 24, 2009 Service Period: July 1, 2007 through June 30, 2008 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541								

Provider Name		Fiscal Period				Provider Number		Adjustments	
HI-DESERT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008				ZZT 30279F		35	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>									
19	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,809	1,901
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	228	235
	4B	D-1	II	XIX	47.00	4	Medi-Cal Days - LDRP Unit	1,487	1,497
20	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$894,165	\$912,572
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	599,805	604,041
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	416,687	433,173
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CAT Scan	669,154	690,999
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	8,502	9,400
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	1,821,937	1,874,633
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	59,050	64,401
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	481,070	479,456
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	34,654	47,031
	6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	17,147	10,188
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	705,963	738,699
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	1,318,318	1,349,025
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	2,465,589	2,546,581
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	686,012	703,823
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	10,178,053	10,464,022
21	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$7,982,317	\$8,297,245
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	10,178,053	10,464,022

-Continued on next page-

Provider Name		Fiscal Period		Provider Number		Adjustments				
HI-DESERT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT 30279F		35				
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted		
			Part	Title	Line				Col.	
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
22	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$12,263	\$1,260	\$13,523
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	35,163	16,900	52,063
23	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$5,816,196	\$159,489	\$5,975,685
<p>-Continued from previous page-</p> <p>To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:                      Report Date: July 29, 2009                      Payment Period: July 1, 2007 through July 24, 2009                      Service Period: July 1, 2007 through June 30, 2008                      42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139                      CMS Pub. 15-1, Sections 2304, 2404, and 2408                      CCR, Title 22, Section 51541</p>										



Provider Name		Fiscal Period		Provider Number		Adjustments				
HI-DESERT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT 30279F		35				
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted		
			Part	Title	Line				Col.	
24	DPNF 1	S-3	I	XIX	15.00	5	24,060	127	24,187	
Medi-Cal Days - Skilled Nursing Facility To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: July 29, 2009 Payment Period: July 1, 2007 through July 24, 2009 Service Period: July 1, 2007 through June 30, 2008 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541										
25	DPNF 4	D-4	XIX	50.00	2	2	\$60,652	(\$60,652)	\$0	
	DPNF 4	D-4	XIX	51.00	2	2	118,893	(118,893)	0	
	DPNF 4	D-4	XIX	53.00	2	2	175	(175)	0	
Medi-Cal Ancillary Charges - Physical Therapy Medi-Cal Ancillary Charges - Occupational Therapy Medi-Cal Ancillary Charges - Electrocardiology To eliminate items not included in the rate. CCR, Title 22, Section 51511(c)										
26	DPNF 4	D-4	XIX	55.00	2	2	\$817,868	(\$246,547)	\$571,321	
	DPNF 4	D-4	XIX	101.00	2	2	817,868	(246,547)	571,321	
Total Ancillary Charges - Medical Supplies Charged to Patients 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)										
27	DPNF 1	S-3	I	25.00	1	1	181	(2)	179	
Total Licensed Beds Capacity To adjust the reported licensed beds to agree with the facility's Department of Health Care Services license. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304										

Provider Name		Fiscal Period		Provider Number		Adjustments		
HI-DESERT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT 30279F		35		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE</b>								
28	Subacute 4	D-4	XIX	49.00	2	\$5,971,933	(\$3,937,900)	\$2,034,033
	Subacute 4	D-4	XIX	50.00	2	0	24,409	24,409
	Subacute 4	D-4	XIX	51.00	2	0	47,848	47,848
	Subacute 4	D-4	XIX	55.00	2	0	329,146	329,146
	Subacute 4	D-4	XIX	101.00	2	5,971,933	(3,536,497)	2,435,436
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								
29	Subacute 1	Not Reported				\$0	\$27,378	\$27,378
Subacute Costs - Ventilator To identify ventilator equipment expense on Subacute Schedule 1. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304								
30	Subacute 1	Not Reported				0	3,232	3,232
	Subacute 1	S-3	XIX	16.00	5	6,889	12	6,901
Medi-Cal Subacute Days - Ventilator Medi-Cal Subacute Days - Total To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: July 29, 2009 Payment Period: July 1, 2007 through July 24, 2009 Service Period: July 1, 2007 through June 30, 2008 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541								
31	Subacute 1	Not Reported				0	3,975	3,975
	Subacute 1	Not Reported				0	3,672	3,672
	Subacute 1	S-3	I	16.00	6	7,647	0	7,647
Total Subacute Days - Ventilator Total Subacute Days - Nonventilator Total Subacute Days To include total ventilator and nonventilator patient days in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304								

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments			
HI-DESERT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT 30279F		35			
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	
			Part	Title	Line				Col.
32	Subacute 1	S-3	I	25.00	1	Total Licensed Beds Capacity	181	(2)	179
To adjust the reported licensed beds to agree with the facility's Department of Health Care Services license. 42 CFR 413.24 / CMS Pub. 15-1, Section 2304									
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE</b>									

Provider Name		Fiscal Period		Provider Number		Adjustments		
HI-DESERT MEDICAL CENTER		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT 30279F		35		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
33	1	N/A				\$0	(\$14,868)	(\$14,868)
Reduction for Late Billing - 2007 To reduce net reimbursable cost for late billing penalties. Welfare and Institutions Code, Section 14115 CCR, Title 22, Section 51458.1 CMS Pub. 15-1, Sections 2304 and 2408								
34	1	N/A				\$0	(\$5,980)	(\$5,980)
Reduction for Late Billing - 2008 To reduce net reimbursable cost for late billing penalties. Welfare and Institutions Code, Section 14115 CCR, Title 22, Section 51458.1 CMS Pub. 15-1, Sections 2304 and 2408								
35	1	N/A				\$0	\$90	\$90
Overpayments 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								