

**REPORT
ON THE
COST REPORT REVIEW**

**KAWEAH DELTA MEDICAL CENTER
VISALIA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1588663769**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditors: Mony Sor, Jennifer A. White, and Firas Yaghmour**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 30, 2013

Gary Herbst, CFO
Kaweah Delta Medical Center
400 W. Mineral King Ave.
Visalia, CA 93291

KAWEAH DELTA MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1588663769
FISCAL PERIOD ENDED JUNE 30, 2011

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$3,056,384 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

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

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

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

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

John Melton, 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.

Gary Herbst
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If you have questions regarding this report, you may call the Audits Section—
Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1588663769		
Reported	\$ 167,912	
Net Change	\$ (3,224,297)	
Audited Amount Due Provider (State)	\$ (3,056,384)	
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:		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: 1093776338		
Reported		\$ 523.57
Net Change		\$ (21.39)
Audited Cost Per Day		\$ 502.18
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: 1093776338		
Reported		\$ 521.71
Net Change		\$ (27.71)
Audited Cost Per Day		\$ 494.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (3,056,384)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		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: 1588663769		
	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)		\$ (3,056,384)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1588663769

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 33,857,602	\$ 35,592,251
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. Other Adjustments Administrative Day (Adj 8)	\$ 238,119	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 34,095,721	\$ 35,592,251
6. Interim Payments (Adj 28)	\$ (33,927,809)	\$ (35,651,688)
7. Balance Due Provider (State)	\$ 167,912	\$ (59,437)
8. AB 5 and AB 1183 Cost Reduction (Adj 7)	\$ 0	\$ (2,917,713)
9. Overpayments (Adj 32)	\$ 0	\$ (7,479)
10. Medi-Cal Credit Balances (Adj 33)	\$ 0	\$ (71,755)
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 167,912	\$ (3,056,384)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
KAWEAH DELTA MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider No.
1588663769

1.	10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2.	Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3.	10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4.	10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>2,917,713</u>
5.	10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6.	10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/24/10 (SCHEDULE A-6)	<u>0</u>
7.	Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>2,917,713</u></u> (To Schedule 1, Line 8)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH APRIL 12, 2011 - HFPA<3 HOSPITALSProvider Name:
KAWEAH DELTA MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider No.
1588663769**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ 37,285,054
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	273,702
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	123,524
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ 36,887,828
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	20,219.50
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ 1,824.37

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 04/12/11

7. Audited Medi-Cal Days of Service from 07/01/08 Through 04/12/11 (excludes Administrative Days)	15,993.00
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ 29,177,133
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ 2,917,713
	(To Schedule A, Line 4)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAWEAH DELTA MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1588663769

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 35,072,432	\$ 37,285,054
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 27)	\$ 44,997,850	\$ 48,387,022
3. Inpatient Ancillary Service Charges (Adj 27)	\$ 94,686,093	\$ 105,108,166
4. Total Charges - Medi-Cal Inpatient Services	\$ 139,683,943	\$ 153,495,188
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 104,611,511	\$ 116,210,134
6. 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:
KAWEAH DELTA MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1588663769

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 16,347,016	\$ 17,875,743
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 18,725,416	\$ 19,409,311
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 35,072,432	\$ 37,285,054
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 35,072,432	\$ 37,285,054 (To Schedule 2)
9. Coinsurance (Adj 28)	\$ 0	\$ (1,602,148)
10. Medi-Cal Deductibles (Adj 28)	\$ (1,214,830)	\$ (90,655)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 33,857,602	\$ 35,592,251 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAWEAH DELTA MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1588663769

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 23)	108,399	108,407
2. Inpatient Days (include private, exclude swing-bed)	108,399	108,407
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	108,399	108,399
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 25, 29)	13,541.00	14,010.00

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)	\$ 95,637,982	\$ 93,011,699
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)	\$ 95,637,982	\$ 93,011,699

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 275,466,632	\$ 275,466,632
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 275,466,632	\$ 275,466,632
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.347185	\$ 0.337651
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)	\$ 2,541.23	\$ 2,541.23
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)	\$ 95,637,982	\$ 93,011,699

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 882.28	\$ 857.99
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 11,946,953	\$ 12,020,440
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 6,778,463	\$ 7,388,871
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 18,725,416	\$ 19,409,311

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAWEAH DELTA MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1588663769

SPECIAL CARE AND/OR NURSERY UNITS		REPORTED	AUDITED
NURSERY			
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$	8,130,895	\$ 1,506,161
2. Total Inpatient Days (Adj 23)		11,202	6,271
3. Average Per Diem Cost	\$	725.84	\$ 240.18
4. Medi-Cal Inpatient Days (Adj 25, 29)		4,962.00	2,176.50
5. Cost Applicable to Medi-Cal	\$	3,601,618	\$ 522,752
INTENSIVE CARE UNIT			
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$	18,126,061	\$ 17,701,809
7. Total Inpatient Days (Adj 23)		8,530	8,547
8. Average Per Diem Cost	\$	2,124.98	\$ 2,071.11
9. Medi-Cal Inpatient Days (Adj 25, 29)		1,495.00	1,704.50
10. Cost Applicable to Medi-Cal	\$	3,176,845	\$ 3,530,207
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	\$ 6,476,868
17. Total Inpatient Days (Adj 23)		0	4,925
18. Average Per Diem Cost	\$	0.00	\$ 1,315.10
19. Medi-Cal Inpatient Days (Adj 25, 29)		0	2,328.50
20. Cost Applicable to Medi-Cal	\$	0	\$ 3,062,210
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
ADMINISTRATIVE DAYS			
26. Per Diem Rate (Adj 24)	\$	0.00	\$ 357.08
27. Medi-Cal Inpatient Days (Adj 24)		0	766.50
28. Cost Applicable to Medi-Cal	\$	0	\$ 273,702
ADMINISTRATIVE DAYS			
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)	\$	6,778,463	\$ 7,388,871

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAWEAH DELTA MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1588663769

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 Schedule 4)

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

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1093776338

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 5,731,552	\$ 5,496,362	\$ (235,190)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 5,731,552	\$ 5,496,362	\$ (235,190)
4. Total Distinct Part Patient Days (Adj 23)	10,947	10,945	(2)
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 523.57	\$ 502.18	\$ (21.39)
DPNF OVERPAYMENT AND 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. Total Available Distinct Part Beds (C/R, W/S S-3)	30	30	0
10. Total Licensed Capacity (All levels) (Adj)	581	581	0
11. Total Medi-Cal DP Patient Days (Adj 30)	3,821	3,862	41
CAPITAL RELATED COST			
12. Direct Capital Related Cost (Adj 3)	N/A	\$ 5,751	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 353,219	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 358,970	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,572,158	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,741,810	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 4,313,968	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1093776338

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 2,774,039	\$ 2,771,001	\$ (3,038)
1.00	Old Cap Rel Costs-Bldg & Fixtures	0	0	0
1.01	Old Cap Rel Costs-Bldg & Fixt	0	0	0
2.00	Old Cap Rel Costs-Mvble Equip	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	335,377	251,044	(84,333)
3.01	Cypress New Cap Rel Costs-Bldg & Fix	16,805	16,805	0
4.00	New Cap Rel Costs-Movable Equipment	106	83	(23)
4.01	Cypress New Cap Rel Costs-Mvbl Equi		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	755,690	714,117	(41,573)
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	0
6.07			0	0
6.08			0	0
6.09			0	0
6.00	Administrative and General	287,580	276,125	(11,455)
6.01	Other Administrative and General	305,076	300,738	(4,338)
7.00	Maintenance and Repairs	206,163	182,911	(23,252)
8.00	Operation of Plant	199,817	173,973	(25,844)
9.00	Laundry and Linen Service	49,831	48,879	(952)
10.00	Housekeeping	120,220	106,331	(13,889)
11.00	Dietary	343,138	327,221	(15,917)
12.00	Cafeteria	25,772	24,896	(876)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	258,249	251,088	(7,161)
15.00	Central Services & Supply	20,305	19,279	(1,026)
16.00	Pharmacy	139	136	(3)
17.00	Medical Records and Library	33,245	31,735	(1,510)
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	\$ 5,731,552	\$ 5,496,362	\$ (235,190)

(To DPNF Sch 1)

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

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1093776338

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 0	\$ 0	\$ 0
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 5,119,493	\$ 4,859,471	\$ (260,022)
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 5,119,493	\$ 4,859,471	\$ (260,022)
4. Total Adult Subacute Patient Days (Adj 23)	9,813	9,837	24
5. Average Adult Subacute Per Diem Cost (L3 / L4)	\$ 521.71	\$ 494.00	\$ (27.71)

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)	70	70	0
10. Total Licensed Nursing Facility Beds (Adj)	40	40	0
11. Total Licensed Capacity (All levels of care)(Adj)	581	581	0
12. Total Medi-Cal Adult Subacute Patient Days (Adj 31)	6,604	7,687	1,083

CAPITAL RELATED COST

13. Direct Capital Related Cost (Adj 5)	N/A	\$ 25,993	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 464,722	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 490,715	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 2,136,300	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 1,452,932	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 3,589,232	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj 6)	AUDITED TOTAL DAYS (Adj 4)	AUDITED MEDI-CAL DAYS (Adj 31)
19. Ventilator (Equipment Cost Only)	\$ 792	4,437	2,799
20. Nonventilator	N/A	5,400	N/A
21. TOTAL	N/A	9,837	N/A

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1093776338

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Adult Subacute	\$ 2,422,512	\$ 2,419,938	\$ (2,574)
1.00	Old Cap Rel Costs-Bldg & Fixtures		0	0
1.01	Old Cap Rel Costs-Bldg & Fixt		0	0
2.00	Old Cap Rel Costs-Mvble Equip		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	528,071	395,283	(132,788)
3.01	Cypress New Cap Rel Costs-Bldg & Fix		0	0
4.00	New Cap Rel Costs-Movable Equipment	743	581	(162)
4.01	Cypress New Cap Rel Costs-Mvbl Equi		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	627,636	593,108	(34,528)
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
6.09			0	0
6.00	Administrative and General	265,130	250,805	(14,325)
6.01	Other Administrative and General	281,260	277,261	(3,999)
7.00	Maintenance and Repairs	167,600	148,697	(18,903)
8.00	Operation of Plant	162,441	141,432	(21,009)
9.00	Laundry and Linen Service	26,854	26,340	(514)
10.00	Housekeeping	97,733	86,442	(11,291)
11.00	Dietary	168,129	160,330	(7,799)
12.00	Cafeteria	24,071	23,254	(817)
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	259,730	252,528	(7,202)
15.00	Central Services & Supply	25,992	24,679	(1,313)
16.00	Pharmacy		0	0
17.00	Medical Records and Library	61,591	58,793	(2,798)
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	\$ 5,119,493	\$ 4,859,471	\$ (260,022)

(To Adult Subacute Sch 1)

* From Schedule 8, Part I, Line 36.00

**ALLOCATION OF INDIRECT EXPENSES
ADULT SUBACUTE**

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1093776338

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
1.01	Old Cap Rel Costs-Bldg & Fixt	0	N/A
2.00	Old Cap Rel Costs-Mvble Equip	0	N/A
3.00	New Cap Rel Costs-Bldg & Fixtures	395,283	N/A
3.01	Cypress New Cap Rel Costs-Bldg & Fix	0	N/A
4.00	New Cap Rel Costs-Movable Equipment	581	N/A
4.01	Cypress New Cap Rel Costs-Mvbl Equi	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	4,208	588,900
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	0
6.07		0	0
6.08		0	0
6.09		0	0
6.00	Administrative and General	8,166	106,352
6.01	Other Administrative and General	5,684	190,563
7.00	Maintenance and Repairs	7,705	77,711
8.00	Operation of Plant	13,193	16,263
9.00	Laundry and Linen Service	551	15,217
10.00	Housekeeping	1,370	64,428
11.00	Dietary	11,006	107,864
12.00	Cafeteria	601	31,906
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	9,125	200,380
15.00	Central Services & Supply	2,308	14,234
16.00	Pharmacy	0	0
17.00	Medical Records and Library	4,941	39,114
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	\$ 464,722	\$ 1,452,932

(To Adult Subacute Sch 1)

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 1.01	NEW CAPITAL BLDG & FIXTURES 2.00	NEW MOVABLE EQUIP 3.00	ALLOC COST 3.01	ALLOC COST 4.00	ALLOC COST 4.01	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
ANCILLARY COST CENTERS												
37.00 Operating Room	21,210,870	55,001	0	0	338,140	0	36,941	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	6,005,768	65,933	0	0	0	0	2,115	0	0	0	0	0
40.00 Anesthesiology	1,058,730	2,466	0	0	3,627	0	1,831	0	0	0	0	0
41.00 Radiology - Diagnostic	5,526,184	51,935	0	0	267,199	2,295	11,707	0	0	0	0	0
41.01 Ultra Sound	654,861	1,112	0	0	133,431	0	573	0	0	0	0	0
41.02 Sequoia Imaging Center	3,071,156	0	0	0	304,783	0	1,467	0	0	0	0	0
41.03 Radiation Oncology	2,951,402	0	0	0	819,921	0	24,647	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	9,875,570	39,860	0	0	14,585	0	3,414	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood & Packed Red Blood Cell	4,080,559	1,479	0	0	0	0	13	0	0	0	0	0
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	6,315,187	20,556	0	0	22,251	553	10,312	0	0	0	0	0
50.00 Physical Therapy	5,561,040	5,770	0	0	421,872	52,086	1,932	0	0	0	0	0
50.01 Psychiatric / Psychological Services	4,482	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	223,600	0	0	0	0	1,098	7	0	0	0	0	0
53.01 Cardiology	6,692,617	25,386	0	0	272,173	0	28,382	0	0	0	0	0
54.00 Electroencephalography	938,228	12,773	0	0	0	0	798	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	29,893,816	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	15,115,147	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	7,405,369	0	0	0	497,188	0	3,569	0	0	0	0	0
58.01 Inpatient Dialysis	1,604,278	940	0	0	0	0	1,307	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	607,431	10,054	0	0	0	0	42	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	10,579,654	40,352	0	0	540,793	0	6,114	0	0	0	0	0
63.50 RHC	3,108,471	0	0	0	747,933	0	576	0	0	0	0	0
63.51 Rural Health Clinic 2	274,005	0	0	0	63,574	0	602	0	0	0	0	0
71.00 Home Health Agency	4,015,261	16,031	0	0	0	0	6	0	0	0	0	0
93.00 Hospice	2,391,185	0	0	0	0	0	1,523	0	0	0	0	0
94.00 KD Home Infusion	1,719,503	0	0	0	137,171	0	338	0	0	0	0	0
94.03 Sequoia Regional Cancer Center	19,609,916	0	0	0	445,656	0	1,293	0	0	0	0	0
95.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee	0	3,203	0	0	44,165	0	0	0	0	0	0	0
96.01 Foundation	638,909	0	0	0	38,519	0	371	0	0	0	0	0
96.03 Child Care Center	695,287	24,149	0	0	89,752	0	103	0	0	0	0	0
96.04 Lifestyle Center	2,801,259	0	0	0	0	0	78	0	0	0	0	0
96.05 Private Homecare	2,473,455	0	0	0	68,324	0	2	0	0	0	0	0
96.06 Public Relations	1,396,061	0	0	0	40,426	0	85	0	0	0	0	0
96.08 Community Benefit	466,114	0	0	0	422,657	0	89	0	0	0	0	0
96.09 Physicians' Private Offices	175,627	0	0	0	0	5,756	3	0	0	0	0	0
96.10 Vacant Space	0	11,743	0	0	2,464,027	5,807	0	0	0	0	0	0
96.13 Ambulance Transport	325,263	0	0	0	0	0	26	0	0	0	0	0
96.14 Lifeline	498,487	0	0	0	0	0	831	0	0	0	0	0
96.15 Family Recovery Center	66,993	0	0	0	0	2,250	0	0	0	0	0	0
100.00 HR Store	452,873	0	0	0	19,596	0	0	0	0	0	0	0
100.01 Best Beginnings	496,224	4,994	0	0	0	0	2	0	0	0	0	0
TOTAL	400,002,600	1,096,417	0	0	13,627,823	276,814	318,616	0	0	0	0	0

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	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	ALLOC COST 6.09	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	2,740,299	0	0	0	0	0	0	0	0	24,381,251	1,793,812
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	1,383,026	0	0	0	0	0	0	0	0	7,456,840	548,625
40.00	Anesthesiology	0	24,280	0	0	0	0	0	0	0	0	1,090,933	80,264
41.00	Radiology - Diagnostic	0	1,095,591	0	0	0	0	0	0	0	0	6,954,911	511,697
41.01	Ultra Sound	0	139,740	0	0	0	0	0	0	0	0	929,717	68,402
41.02	Sequoia Imaging Center	0	383,521	0	0	0	0	0	0	0	0	3,760,926	276,704
41.03	Radiation Oncology	0	485,458	0	0	0	0	0	0	0	0	4,281,428	314,999
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	1,155,876	0	0	0	0	0	0	0	0	11,089,305	815,878
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood & Packed Red Blood Cell	0	0	0	0	0	0	0	0	0	0	4,082,050	300,330
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	1,239,436	0	0	0	0	0	0	0	0	7,608,297	559,768
50.00	Physical Therapy	0	1,438,848	0	0	0	0	0	0	0	0	7,481,548	550,443
50.01	Psychiatric / Psychological Services	0	0	0	0	0	0	0	0	0	0	4,482	330
52.00	Speech Pathology	0	61,602	0	0	0	0	0	0	0	0	286,307	21,065
53.01	Cardiology	0	945,771	0	0	0	0	0	0	0	0	7,964,329	585,963
54.00	Electroencephalography	0	172,004	0	0	0	0	0	0	0	0	1,123,803	82,682
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	29,893,816	2,199,390
56.00	Drugs Charged to Patients	0	0	0	0	0	0	1	0	0	0	15,115,147	1,112,073
57.00	Renal Dialysis	0	1,148,601	0	0	0	0	0	0	0	0	9,054,727	666,187
58.01	Inpatient Dialysis	0	369,192	0	0	0	0	0	0	0	0	1,975,716	145,360
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	105,501	0	0	0	0	0	0	0	0	723,028	53,196
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	2,163,253	0	0	0	0	0	0	0	0	13,330,166	980,746
63.50	RHC	0	675,298	0	0	0	0	0	0	0	0	4,532,278	333,455
63.51	Rural Health Clinic 2	0	56,783	0	0	0	0	0	0	0	0	394,964	29,059
71.00	Home Health Agency	0	1,020,666	0	0	0	0	0	0	0	0	5,051,964	371,690
93.00	Hospice	0	398,546	0	0	0	0	0	0	0	0	2,791,253	205,362
94.00	KD Home Infusion	0	198,056	0	0	0	0	0	0	0	0	2,055,068	151,198
94.03	Sequoia Regional Cancer Center	0	438,477	0	0	0	0	0	0	0	0	20,495,341	1,507,912
95.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER													
96.00	Gift, Flower, Coffee	0	0	0	0	0	0	0	0	0	0	47,368	3,485
96.01	Foundation	0	54,549	0	0	0	0	0	0	0	0	732,348	53,881
96.03	Child Care Center	0	181,322	0	0	0	0	0	0	0	0	990,613	72,883
96.04	Lifestyle Center	0	447,935	0	0	0	0	0	0	0	0	3,249,273	239,060
96.05	Private Homecare	0	682,252	0	0	0	0	0	0	0	0	3,224,033	237,203
96.06	Public Relations	0	65,120	0	0	0	0	0	0	0	0	1,501,692	110,485
96.08	Community Benefit	0	77,750	0	0	0	0	0	0	0	0	966,611	71,117
96.09	Physicians' Private Offices	0	44,171	0	0	0	0	0	0	0	0	225,557	16,595
96.10	Vacant Space	0	0	0	0	0	0	0	0	0	0	2,481,577	182,578
96.13	Ambulance Transport	0	34,809	0	0	0	0	0	0	0	0	360,097	26,494
96.14	Lifeline	0	56,165	0	0	0	0	0	0	0	0	555,483	40,869
96.15	Family Recovery Center	0	16,851	0	0	0	0	0	0	0	0	86,094	6,334
100.00	HR Store	0	6,206	0	0	0	0	0	0	0	0	478,674	35,218
100.01	Best Beginnings	0	122,597	0	0	0	0	0	0	0	0	623,816	45,896
	TOTAL	0	50,227,760	0	400,002,600	27,412,712							

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 6.01	OPER PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFE 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
ANCILLARY COST CENTERS													
37.00	Operating Room	1,911,620	325,531	309,625	92,627	189,240	0	73,033	0	630,913	1,553,263	13,113	417,910
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	584,458	237,747	226,131	66,599	138,209	0	35,217	0	353,214	72,426	1,222	68,006
40.00	Anesthesiology	84,765	10,255	9,754	0	5,962	0	1,736	0	0	42,143	101,931	25,377
41.00	Radiology - Diagnostic	551,322	299,871	285,219	46,255	174,323	0	33,418	0	61,175	13,181	661	245,879
41.01	Ultra Sound	76,179	54,204	51,555	0	31,510	0	3,632	0	1,064	1,872	59	21,172
41.02	Sequoia Imaging Center	301,161	114,653	109,051	13,721	66,651	0	12,238	0	3,506	18,716	887	103,812
41.03	Radiation Oncology	355,893	0	0	0	0	0	10,875	0	14,026	2,917	320	57,832
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	865,118	149,218	141,927	0	86,745	0	43,011	0	278,764	258,114	1,508	449,748
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood & Packed Red Blood Cell	316,235	5,332	5,071	0	3,099	0	0	0	0	0	0	33,096
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	596,151	85,406	81,233	22,574	49,649	0	34,832	0	54,663	70,171	9,366	183,640
50.00	Physical Therapy	597,548	453,717	431,548	1,008	263,758	0	39,279	0	114,085	17,626	3,782	66,612
50.01	Psychiatric / Psychological Services	347	0	0	0	0	0	0	0	0	13	0	0
52.00	Speech Pathology	22,477	5,782	5,499	0	3,361	0	1,404	0	0	242	0	2,962
53.01	Cardiology	629,222	193,926	184,450	18,878	112,734	0	20,812	0	89,791	1,198,272	147	346,313
54.00	Electroencephalography	87,899	46,058	43,808	0	26,775	0	6,496	0	0	2,431	0	20,968
55.00	Medical Supplies Charged to Patients	2,315,862	0	0	0	0	0	0	0	0	18,367	0	334,377
56.00	Drugs Charged to Patients	1,170,964	0	0	0	0	0	0	0	0	1,634	9,672,610	805,887
57.00	Renal Dialysis	720,081	187,032	177,894	0	0	0	0	0	0	0	0	112,616
58.01	Inpatient Dialysis	154,857	3,390	3,225	0	1,971	0	8,006	0	83,216	14,737	10	53,295
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	56,521	36,253	34,482	54	21,075	0	3,189	0	6,324	1,479	116,140	3,900
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	1,057,358	348,940	331,890	82,930	202,848	0	63,212	0	648,946	139,462	47,772	195,240
63.50	RHC	418,823	281,358	267,610	0	163,561	0	0	0	0	0	0	0
63.51	Rural Health Clinic 2	0	23,915	22,747	0	13,903	0	0	0	0	0	0	0
71.00	Home Health Agency	396,304	57,805	54,981	0	33,604	0	0	0	0	0	403	0
93.00	Hospice	218,183	41,782	39,740	0	24,289	0	0	0	0	0	0	0
94.00	KD Home Infusion	163,737	51,601	49,080	0	29,997	0	4,765	0	0	0	0	17,705
94.03	Sequoia Regional Cancer Center	0	0	0	0	0	0	16,304	0	100,122	0	0	0
95.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER													
96.00	Gift, Flower, Coffee	4,819	28,164	26,788	0	16,372	0	0	0	0	0	0	0
96.01	Foundation	58,007	14,490	13,782	0	8,423	0	1,975	0	0	0	0	0
96.03	Child Care Center	79,954	120,843	114,939	356	70,249	0	13,597	0	0	473	0	0
96.04	Lifestyle Center	253,893	0	0	869	0	0	0	0	0	0	0	0
96.05	Private Homecare	254,825	25,702	24,446	0	14,941	0	0	0	0	0	0	0
96.06	Public Relations	113,499	19,301	18,358	0	11,220	0	2,079	0	0	0	0	0
96.08	Community Benefit	86,270	158,995	151,227	0	92,428	0	3,869	0	22,166	0	0	0
96.09	Physicians' Private Offices	17,701	30,302	28,822	0	17,616	0	1,790	0	0	0	545	0
96.10	Vacant Space	29,025	999,832	950,980	0	581,230	0	0	0	0	0	0	0
96.13	Ambulance Transport	28,065	0	0	0	0	0	0	0	0	0	0	0
96.14	Lifeline	43,321	0	0	0	0	0	0	0	0	0	0	0
96.15	Family Recovery Center	6,751	11,845	11,266	0	6,886	0	757	0	0	6	0	0
100.00	HR Store	37,629	7,372	7,011	0	4,285	0	673	0	0	0	0	0
100.01	Best Beginnings	48,915	18,007	17,127	0	10,468	0	2,999	0	24,232	21	0	0
	TOTAL	25,725,732	9,031,773	8,138,268	1,695,728	4,796,613	3,838,622	1,064,727	0	7,625,496	3,885,989	9,973,587	4,496,743

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 18.00	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	31,691,938		31,691,938
38.00 Recovery Room	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	9,788,694		9,788,694
40.00 Anesthesiology	0	0	0	0	0	0	0	0	1,453,120		1,453,120
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	9,177,912		9,177,912
41.01 Ultra Sound	0	0	0	0	0	0	0	0	1,239,366		1,239,366
41.02 Sequoia Imaging Center	0	0	0	0	0	0	0	0	4,782,029		4,782,029
41.03 Radiation Oncology	0	0	0	0	0	0	0	0	5,038,290		5,038,290
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	14,179,335		14,179,335
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood & Packed Red Blood Cell	0	0	0	0	0	0	0	0	4,745,214		4,745,214
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	9,355,750		9,355,750
50.00 Physical Therapy	0	0	0	0	0	0	0	0	10,020,955		10,020,955
50.01 Psychiatric / Psychological Services	0	0	0	0	0	0	0	0	5,172		5,172
52.00 Speech Pathology	0	0	0	0	0	0	0	0	349,099		349,099
53.01 Cardiology	0	0	0	0	0	0	0	0	11,344,837		11,344,837
54.00 Electroencephalography	0	0	0	0	0	0	0	0	1,440,920		1,440,920
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	34,761,812		34,761,812
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	27,878,315		27,878,315
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	10,918,538		10,918,538
58.01 Inpatient Dialysis	0	0	0	0	0	0	0	0	2,443,784		2,443,784
59.00	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	1,055,640		1,055,640
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	17,429,511		17,429,511
63.50 RHC	0	0	0	0	0	0	0	0	5,997,085		5,997,085
63.51 Rural Health Clinic 2	0	0	0	0	0	0	0	0	484,588		484,588
71.00 Home Health Agency	0	0	0	0	0	0	0	0	5,966,750		5,966,750
93.00 Hospice	0	0	0	0	0	0	0	0	3,320,608		3,320,608
94.00 KD Home Infusion	0	0	0	0	0	0	0	0	2,523,151		2,523,151
94.03 Sequoia Regional Cancer Center	0	0	0	0	0	0	0	0	22,119,680		22,119,680
95.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTEF											
96.00 Gift, Flower, Coffee	0	0	0	0	0	0	0	0	126,997		126,997
96.01 Foundation	0	0	0	0	0	0	0	0	882,907		882,907
96.03 Child Care Center	0	0	0	0	0	0	0	0	1,463,906		1,463,906
96.04 Lifestyle Center	0	0	0	0	0	0	0	0	3,743,096		3,743,096
96.05 Private Homecare	0	0	0	0	0	0	0	0	3,781,151		3,781,151
96.06 Public Relations	0	0	0	0	0	0	0	0	1,776,634		1,776,634
96.08 Community Benefit	0	0	0	0	0	0	0	0	1,552,682		1,552,682
96.09 Physicians' Private Offices	0	0	0	0	0	0	0	0	338,927		338,927
96.10 Vacant Space	0	0	0	0	0	0	0	0	5,225,222		5,225,222
96.13 Ambulance Transport	0	0	0	0	0	0	0	0	414,656		414,656
96.14 Lifeline	0	0	0	0	0	0	0	0	639,673		639,673
96.15 Family Recovery Center	0	0	0	0	0	0	0	0	129,939		129,939
100.00 HR Store	0	0	0	0	0	0	0	0	570,862		570,862
100.01 Best Beginnings	0	0	0	0	0	0	0	0	791,482		791,482
TOTAL	2,551,626	0	0	0	0	0	0	0	400,002,599	0	400,002,599

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	OLD BLDG & FIXTURES (SQ FT) 1.00 (Adj 16) (Adj)	C OLD BLDG & FIXTURES (SQ FT) 1.01 (Adj 16) (Adj)	OLD MOVBLE EQUIP (\$ VALUE OLD) 2.00 (Adj) (Adj)	NEW BLDG & FIXTURES (SQ FT) 3.00 (Adj 17,18) (Adj)	C NEW BLDG & FIXTURES (SQ FT) 3.01 (Adj) (Adj)	NEW MOVBLE EQUIP (\$ VALUE NEW) 4.00 (Adj 16) (Adj)	C NEW MOV EQUIP (\$ VALUE CRC) 4.01 (Adj) (Adj)	STAT 4.04 (Adj) (Adj)	STAT 4.05 (Adj) (Adj)	STAT 4.06 (Adj) (Adj)	STAT 4.07 (Adj) (Adj)	STAT 4.08 (Adj) (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	14,098	14,098		9,042		1,653,479					
38.00	Recovery Room											
39.00	Delivery Room and Labor Room	16,900	16,900				94,645					
40.00	Anesthesiology	632	632		97		81,938					
41.00	Radiology - Diagnostic	13,312	13,312	38	7,145	859	524,007					
41.01	Ultra Sound	285	285		3,568		25,626					
41.02	Sequoia Imaging Center				8,150		65,646					
41.03	Radiation Oncology				21,925		1,103,176					
43.00	Radioisotope											
44.00	Laboratory	10,217	10,217	137	390		152,822					
44.01	Pathological Lab											
46.00	Whole Blood & Packed Red Blood Cells	379	379				564					
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy	5,269	5,269		595	207	461,584					
50.00	Physical Therapy	1,479	1,479		11,281	19,492	86,498			13,558		
50.01	Psychiatric / Psychological Services											
52.00	Speech Pathology					411	293			345		
53.01	Cardiology	6,507	6,507		7,278		1,270,393					
54.00	Electroencephalography	3,274	3,274				35,712					
55.00	Medical Supplies Charged to Patients											
56.00	Drugs Charged to Patients											
57.00	Renal Dialysis				13,295		159,762					
58.01	Inpatient Dialysis	241	241				58,500					
59.00												
59.01												
59.02												
59.03												
60.00	Clinic	2,577	2,577				1,874					
60.01	Other Clinic Services											
61.00	Emergency	10,343	10,343	158	14,461		273,677					
63.50	RHC				20,000		25,760					
63.51	Rural Health Clinic 2				1,700		26,935					
71.00	Home Health Agency	4,109	4,109				261					
93.00	Hospice						68,171					
94.00	KD Home Infusion				3,668		15,127					
94.03	Sequoia Regional Cancer Center				11,917		57,871					
95.00												
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee	821	821		1,181							
96.01	Foundation				1,030		16,589					
96.03	Child Care Center	6,190	6,190		2,400		4,621					
96.04	Lifestyle Center						3,508					
96.05	Private Homecare				1,827		110					
96.06	Public Relations				1,081		3,786					
96.08	Community Benefit				11,302		3,998					
96.09	Physicians' Private Offices					2,154	138		456			
96.10	Vacant Space	3,010	3,010		65,889	2,173						
96.13	Ambulance Transport						1,147					
96.14	Lifeline						37,207					
96.15	Family Recovery Center					842						
100.00	HR Store				524							
100.01	Best Beginnings	1,280	1,280				107					
	TOTAL	281,036	281,036	1,122	364,413	103,591	14,261,225	55,672	0	0	0	0
	COST TO BE ALLOCATED	1,096,417	0	0	13,627,823	276,814	318,616	0	0	0	0	0
	UNIT COST MULTIPLIER - SCH 8	3.901340	0.000000	0.000000	37.396643	2.672182	0.022341	0.000000	0.000000	0.000000	0.000000	0.000000

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	OTHER A&G (ACCUM COST)
	5.00	6.02	6.03	6.04	6.05	6.06	6.07	6.08	6.09			6.01
	(Adj 16)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)			(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)			(Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	9,870,211									24,381,251	24,675,748
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	4,981,484									7,456,840	7,544,353
40.00	Anesthesiology	87,452									1,090,933	1,094,172
41.00	Radiology - Diagnostic	3,946,180									6,954,911	7,116,622
41.01	Ultra Sound	503,327									929,717	983,338
41.02	Sequoia Imaging Center	1,381,394									3,760,926	3,887,479
41.03	Radiation Oncology	1,748,558									4,281,428	4,593,975
43.00	Radioisotope										0	
44.00	Laboratory	4,163,321									11,089,305	11,167,192
44.01	Pathological Lab										0	
46.00	Whole Blood & Packed Red Blood Cells										4,082,050	4,082,054
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	4,464,294									7,608,297	7,695,293
50.00	Physical Therapy	5,182,549									7,481,548	7,713,320
50.01	Psychiatric / Psychological Services										4,482	4,482
52.00	Speech Pathology	221,884									286,307	290,139
53.01	Cardiology	3,406,547									7,964,329	8,122,186
54.00	Electroencephalography	619,536									1,123,803	1,134,626
55.00	Medical Supplies Charged to Patients										29,893,816	29,893,816
56.00	Drugs Charged to Patients										15,115,147	15,115,147
57.00	Renal Dialysis	4,137,117									9,054,727	9,295,019
58.01	Inpatient Dialysis	1,329,782									1,975,716	1,998,945
59.00											0	
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic	380,002									723,028	729,591
60.01	Other Clinic Services										0	
61.00	Emergency	7,791,766									13,330,166	13,648,688
63.50	RHC	2,432,340									4,532,278	5,406,289
63.51	Rural Health Clinic 2	204,524									394,964	
71.00	Home Health Agency	3,676,312									5,051,964	5,115,604
93.00	Hospice	1,435,511									2,791,253	2,816,363
94.00	KD Home Infusion	713,372									2,055,068	2,113,562
94.03	Sequoia Regional Cancer Center	1,579,338									20,495,341	
95.00											0	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee										47,368	62,205
96.01	Foundation	196,480									732,348	748,773
96.03	Child Care Center	653,098									990,613	1,032,064
96.04	Lifestyle Center	1,613,407									3,249,273	3,277,328
96.05	Private Homecare	2,457,386									3,224,033	3,289,361
96.06	Public Relations	234,555									1,501,692	1,465,080
96.08	Community Benefit	280,047									966,611	1,113,596
96.09	Physicians' Private Offices	159,098									225,557	228,488
96.10	Vacant Space										2,481,577	374,660
96.13	Ambulance Transport	125,376									360,097	362,266
96.14	Lifeline	202,298									555,483	559,205
96.15	Family Recovery Center	60,696									86,094	87,138
100.00	HR Store	22,352									478,674	485,724
100.01	Best Beginnings	441,578									623,816	631,410
	TOTAL	180,914,073	0	0	0	0	0	0	0	0	372,589,888	332,075,206
	COST TO BE ALLOCATED	50,227,760	0	0	0	0	0	0	0	0	27,412,712	25,725,732
	UNIT COST MULTIPLIER - SCH 8	0.277633	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.073573	0.077470

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	MAINT & REPAIRS (SQ FT) 7.00 (Adj 16,19,20) (Adj 21,22)	OPER PLANT (SQ FT) 8.00 (Adj 16,19,20) (Adj 21,22)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj 16) (Adj)	HOUSE-KEEPING (HR SERV) 10.00 (Adj 16,19,20) (Adj 21,22)	DIETARY (MEALS SERVED) 11.00 (Adj) (Adj)	CAFETERIA (PROD HRS) 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj 16) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj 16) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj 16) (Adj)	MED REC (GROSS REVENUE) 17.00 (Adj) (Adj)	SOC SERV (GROSS REVENUE) 18.00 (Adj) (Adj)
GENERAL SERVICE COST CENTERS												
1.00	Old Cap Rel Costs-Bldg & Fixtures											
1.01	Old Cap Rel Costs-Bldg &Fixt											
2.00	Old Cap Rel Costs-Mvble Equip											
3.00	New Cap Rel Costs-Bldg & Fixtures											
3.01	Cypress New Cap Rel Costs-Bldg & Fix											
4.00	New Cap Rel Costs-Movable Equipment											
4.01	Cypress New Cap Rel Costs-Mvbl Equi											
4.04												
4.05												
4.06												
4.07												
4.08												
5.00	Employee Benefits											
6.02	Data Processing											
6.03	Purchasing/Receiving											
6.04	Patient Admitting											
6.05	Patient Business Office											
6.06												
6.07												
6.08												
6.09												
6.00	Administrative and General											
6.01	Other Administrative and General											
7.00	Maintenance and Repairs											
8.00	Operation of Plant 33,796											
9.00	Laundry and Linen Service 4,503 4,503											
10.00	Housekeeping 3,897 3,897											
11.00	Dietary 18,698 18,698 866 18,698											
12.00	Cafeteria 3,699 3,699 3,699											
13.00	Maintenance of Personnel											
14.00	Nursing Administration 13,265 13,265 13,265 99,985											
15.00	Central Services & Supply 14,589 14,589 14,589 85,221											
16.00	Pharmacy 4,462 4,462 4,462 119,923 177,704											
17.00	Medical Records and Library 10,560 10,560 10,560 89,018 22											
18.00	Social Service 1,684 1,684 1,684 48,982											
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) 168,975 168,975 2,868,076 168,975 301,778 1,255,543 59,690 3,504,207 3,182 207,651,072 207,651,072											
26.00	Intensive Care Unit 20,726 20,726 296,359 20,726 12,846 205,385 10,260 1,375,213 34 41,489,162 41,489,162											
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit 2,712 2,712 71,758 2,712 3,986 322,792 1,428											
29.00	Surgical Intensive Care											
30.00	Subprovider I											
31.00	Subprovider II											
32.00												
33.00	Nursery 650 650 3,067 650 100,637 98 5,234 0 26,326,398 26,326,398											
34.00	Skilled Nursing Facility 13,002 13,002 124,250 13,002 30,722 86,442 4,010 250,496 213 10,408,679											
35.00	Distinct Part Nursing Facility											
36.00	Adult Subacute Care Unit 10,570 10,570 66,957 10,570 15,053 80,738 4,033 320,659 19,283,370											
36.01	Subacute Care Unit II											
36.02	Transitional Care Unit											

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	MAINT & REPAIRS (SQ FT) 7.00 (Adj 16,19,20) (Adj 21,22)	OPER PLANT (SQ FT) 8.00 (Adj 16,19,20) (Adj 21,22)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj 16) (Adj)	HOUSE-KEEPING (HR SERV) 10.00 (Adj 16,19,20) (Adj 21,22)	DIETARY (MEALS SERVED) 11.00 (Adj) (Adj)	CAFETERIA (PROD HRS) 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj 16) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj 16) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj 16) (Adj)	MED REC (GROSS REVENUE) 17.00 (Adj) (Adj)	SOC SERV (GROSS REVENUE) 18.00 (Adj) (Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	23,140	23,140	235,457	23,140	253,576		10,076	20,181,743	20,468	137,069,405		
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	16,900	16,900	169,295	16,900	122,275		5,641	941,042	1,907	22,305,258		
40.00	Anesthesiology	729	729		729	6,026			547,574	159,104	8,323,218		
41.00	Radiology - Diagnostic	21,316	21,316	117,580	21,316	116,030		977	171,258	1,032	80,645,357		
41.01	Ultra Sound	3,853	3,853		3,853	12,611		17	24,317	92	6,944,128		
41.02	Sequoia Imaging Center	8,150	8,150	34,880	8,150	42,491		56	243,185	1,384	34,049,192		
41.03	Radiation Oncology					37,757		224	37,902	500	18,968,052		
43.00	Radioisotope												
44.00	Laboratory	10,607	10,607		10,607	149,335		4,452	3,353,710	2,354	147,511,826		
44.01	Pathological Lab												
46.00	Whole Blood & Packed Red Blood Cells	379	379		379						10,855,077		
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	6,071	6,071	57,384	6,071	120,937		873	911,736	14,620	60,231,523		
50.00	Physical Therapy	32,252	32,252	2,563	32,252	136,379		1,822	229,016	5,904	21,847,746		
50.01	Psychiatric / Psychological Services								170				
52.00	Speech Pathology	411	411		411	4,875			3,142		971,482		
53.01	Cardiology	13,785	13,785	47,989	13,785	72,261		1,434	15,569,301	229	113,586,271		
54.00	Electroencephalography	3,274	3,274		3,274	22,554			31,592		6,877,196		
55.00	Medical Supplies Charged to Patients								238,646		109,671,438		
56.00	Drugs Charged to Patients								21,235	15,098,012	264,320,951		
57.00	Renal Dialysis	13,295	13,295								36,936,583		
58.01	Inpatient Dialysis	241	241		241	27,797		1,329	191,477	16	17,480,164		
59.00													
59.01													
59.02													
59.03													
60.00	Clinic	2,577	2,577	138	2,577	11,072		101	19,222	181,283	1,279,029		
60.01	Other Clinic Services												
61.00	Emergency	24,804	24,804	210,809	24,804	219,477		10,364	1,812,044	74,567	64,036,348		
63.50	RHC	20,000	20,000		20,000								
63.51	Rural Health Clinic 2	1,700	1,700		1,700								
71.00	Home Health Agency	4,109	4,109		4,109					629			
93.00	Hospice	2,970	2,970		2,970								
94.00	KD Home Infusion	3,668	3,668		3,668	16,545					5,806,906		
94.03	Sequoia Regional Cancer Center					56,610		1,599					
95.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee	2,002	2,002		2,002								
96.01	Foundation	1,030	1,030		1,030	6,857							
96.03	Child Care Center	8,590	8,590	905	8,590	47,209			6,142				
96.04	Lifestyle Center			2,210									
96.05	Private Homecare	1,827	1,827		1,827								
96.06	Public Relations	1,372	1,372		1,372	7,220							
96.08	Community Benefit	11,302	11,302		11,302	13,432		354					
96.09	Physicians' Private Offices	2,154	2,154		2,154	6,214				851			
96.10	Vacant Space	71,072	71,072		71,072								
96.13	Ambulance Transport												
96.14	Lifeline												
96.15	Family Recovery Center	842	842		842	2,628			79				
100.00	HR Store	524	524		524	2,338							
100.01	Best Beginnings	1,280	1,280		1,280	10,413		387	278				
	TOTAL	642,014	608,218	4,310,543	586,523	360,399	3,696,793	0	121,783	50,491,138	15,567,809	1,474,875,831	275,466,632
	COST TO BE ALLOCATED	9,031,773	8,138,268	1,695,728	4,796,613	3,838,622	1,064,727	0	7,625,496	3,885,989	9,973,587	4,496,744	2,551,626
	UNIT COST MULTIPLIER - SCH 8	14.067875	13.380511	0.393391	8.178047	10.651034	0.288014	0.000000	62.615435	0.076964	0.640655	0.003049	0.009263

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

	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							
1.01							
2.00							
3.00							
3.01							
4.00							
4.01							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.02							
6.03							
6.04							
6.05							
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6.09							
6.00							
6.01							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 1,096,417	\$ 0	\$ 1,096,417
1.01	Old Cap Rel Costs-Bldg & Fixt		0	0
2.00	Old Cap Rel Costs-Mvble Equip		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	15,271,291	(1,643,468)	13,627,823
3.01	Cypress New Cap Rel Costs-Bldg & Fix	276,814	0	276,814
4.00	New Cap Rel Costs-Movable Equipment	407,419	(88,803)	318,616
4.01	Cypress New Cap Rel Costs-Mvbl Equi		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	52,679,131	(2,807,739)	49,871,392
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
6.09			0	0
6.00	Administrative and General	24,090,903	(82,632)	24,008,271
6.01	Other Administrative and General	19,843,975	(10,563)	19,833,412
7.00	Maintenance and Repairs	6,526,761	(4,201)	6,522,560
8.00	Operation of Plant	5,910,424	(261)	5,910,163
9.00	Laundry and Linen Service	1,166,868	(1,019)	1,165,849
10.00	Housekeeping	3,332,515	(4,246)	3,328,269
11.00	Dietary	2,094,346	(3,510)	2,090,836
12.00	Cafeteria	504,139	0	504,139
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	4,821,031	(4,444)	4,816,587
15.00	Central Services & Supply	2,200,709	(1,520)	2,199,189
16.00	Pharmacy	6,796,627	(6,235)	6,790,392
17.00	Medical Records and Library	2,670,965	(2,091)	2,668,874
18.00	Social Service	1,683,592	(1,824)	1,681,768
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)	51,636,660	(49,877)	51,586,783
26.00	Intensive Care Unit	10,558,240	(9,649)	10,548,591
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		4,530,702	4,530,702
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	4,988,827	(4,535,457)	453,370
34.00	Skilled Nursing Facility	2,774,039	(3,038)	2,771,001
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit	2,422,512	(2,574)	2,419,938
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAWEAH DELTA MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 21,221,948	\$ (11,078)	\$ 21,210,870
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	6,012,176	(6,408)	6,005,768
40.00	Anesthesiology	1,058,826	(96)	1,058,730
41.00	Radiology - Diagnostic	5,531,090	(4,906)	5,526,184
41.01	Ultra Sound	655,364	(503)	654,861
41.02	Sequoia Imaging Center	3,072,587	(1,431)	3,071,156
41.03	Radiation Oncology	2,953,380	(1,978)	2,951,402
43.00	Radioisotope		0	0
44.00	Laboratory	9,880,315	(4,745)	9,875,570
44.01	Pathological Lab		0	0
46.00	Whole Blood & Packed Red Blood Cells	4,080,559	0	4,080,559
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	6,319,679	(4,492)	6,315,187
50.00	Physical Therapy	5,566,789	(5,749)	5,561,040
50.01	Psychiatric / Psychological Services	4,482	0	4,482
52.00	Speech Pathology	223,844	(244)	223,600
53.01	Cardiology	6,696,072	(3,455)	6,692,617
54.00	Electroencephalography	938,816	(588)	938,228
55.00	Medical Supplies Charged to Patients	29,893,816	0	29,893,816
56.00	Drugs Charged to Patients	15,115,147	0	15,115,147
57.00	Renal Dialysis	7,410,777	(5,408)	7,405,369
58.01	Inpatient Dialysis	1,605,649	(1,371)	1,604,278
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic	607,840	(409)	607,431
60.01	Other Clinic Services		0	0
61.00	Emergency	10,588,865	(9,211)	10,579,654
63.50	RHC	3,691,753	(583,282)	3,108,471
63.51	Rural Health Clinic 2	(306,372)	580,377	274,005
71.00	Home Health Agency	4,019,480	(4,219)	4,015,261
93.00	Hospice	2,392,668	(1,483)	2,391,185
94.00	KD Home Infusion	1,720,293	(790)	1,719,503
94.03	Sequoia Regional Cancer Center	19,609,916	0	19,609,916
95.00			0	0
	SUBTOTAL	\$ 394,319,964	\$ (4,803,917)	\$ 389,516,047
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee		0	0
96.01	Foundation	639,116	(207)	638,909
96.03	Child Care Center	696,002	(715)	695,287
96.04	Lifestyle Center	2,803,215	(1,956)	2,801,259
96.05	Private Homecare	2,476,112	(2,657)	2,473,455
96.06	Public Relations	1,396,061	0	1,396,061
96.08	Community Benefit	466,564	(450)	466,114
96.09	Physicians' Private Offices	175,986	(359)	175,627
96.10	Vacant Space		0	0
96.13	Ambulance Transport	325,398	(135)	325,263
96.14	Lifeline	498,708	(221)	498,487
96.15	Family Recovery Center	67,056	(63)	66,993
100.00	HR Store	452,978	(105)	452,873
100.01	Best Beginnings	496,679	(455)	496,224
100.99	SUBTOTAL	\$ 10,493,875	\$ (7,322)	\$ 10,486,553
101	TOTAL	\$ 404,813,839	\$ (4,811,239)	\$ 400,002,600

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

KAWEAH DELTA MEDICAL CENTER

JUNE 30, 2011

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ 15	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
ANCILLARY COST CENTERS												
37.00 Operating Room	(11,078)					(11,078)						
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	(6,408)					(6,408)						
40.00 Anesthesiology	(96)					(96)						
41.00 Radiology - Diagnostic	(4,906)					(4,906)						
41.01 Ultra Sound	(503)					(503)						
41.02 Sequoia Imaging Center	(1,431)					(1,431)						
41.03 Radiation Oncology	(1,978)					(1,978)						
43.00 Radioisotope	0											
44.00 Laboratory	(4,745)					(4,745)						
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	(4,492)					(4,492)						
50.00 Physical Therapy	(5,749)					(5,749)						
50.01 Psychiatric / Psychological Services	0											
52.00 Speech Pathology	(244)					(244)						
53.01 Cardiology	(3,455)					(3,455)						
54.00 Electroencephalography	(588)					(588)						
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	(5,408)					(5,408)						
58.01 Inpatient Dialysis	(1,371)					(1,371)						
59.00	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	(409)					(409)						
60.01 Other Clinic Services	0											
61.00 Emergency	(9,211)					(9,211)						
63.50 RHC	(583,282)					(211)	49,496	(632,567)				
63.51 Rural Health Clinic 2	580,377					(2,694)	632,567	(49,496)				
71.00 Home Health Agency	(4,219)					(4,219)						
93.00 Hospice	(1,483)					(1,483)						
94.00 KD Home Infusion	(790)					(790)						
94.03 Sequoia Regional Cancer Center	0											
95.00	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee	0											
96.01 Foundation	(207)					(207)						
96.03 Child Care Center	(715)					(715)						
96.04 Lifestyle Center	(1,956)					(1,956)						
96.05 Private Homecare	(2,657)					(2,657)						
96.06 Public Relations	0											
96.08 Community Benefit	(450)					(450)						
96.09 Physicians' Private Offices	(359)					(359)						
96.10 Vacant Space	0											
96.13 Ambulance Transport	(135)					(135)						
96.14 Lifeline	(221)					(221)						
96.15 Family Recovery Center	(63)					(63)						
100.00 HR Store	(105)					(105)						
100.01 Best Beginnings	(455)					(455)						
101.00 TOTAL	<u>(\$4,811,239)</u>	<u>0</u>	<u>(1,732,271)</u>	<u>(2,800,000)</u>	<u>(67,112)</u>	<u>(211,856)</u>	<u>682,063</u>	<u>(682,063)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAWEAH DELTA MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1588663769		33
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>MEMORANDUM ADJUSTMENTS</u>												
1						The provider reported Neonatal Intensive Care Unit on the Nursery Line 33. Neonatal Intensive Care Unit will be reported on Line 28 of the audit report. Cost and statistics related to Neonatal Intensive Care will be reclassified to Line 28.						
2						Subacute cost and statistics reported in the cost report on Nursing Facility, line 35, have been reclassified into the cost report line 36, Adult Subacute Care Unit. This was done in accordance with CMS Pub. 15-2, Section 3610						
3	DPNF 1	Not Reported				DPNF Direct Capital Related Costs To identify DPNF direct capital related expenses for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$5,751	\$5,751			
4	Subacute 1	Not Reported				Total Subacute Days - Ventilator	0	4,437	4,437			
	Subacute 1	Not Reported				Total Subacute Days - Nonventilator To reflect total ventilator and non-ventilator patient days on the audit report. 42 CFR 413.20 / CMS Pub. 15-1, Section 2304	0	5,400	5,400			
5	Subacute 1	Not Reported				Subacute Direct Capital Related Costs To identify Subacute direct capital related expenses for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$25,993	\$25,993			
6	Subacute 1	Not Reported				Ventilator Equipment Cost To include ventilator equipment cost to agree with provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$792	\$792			

Provider Name							Fiscal Period	Provider NPI		Adjustments
KAWEAH DELTA MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1588663769		33
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>MEMORANDUM ADJUSTMENTS</u>										
7	1	Not Reported					AB 5 and AB 1183 Cost Reduction The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A et seq. and are incorporated on Noncontract Schedule 1, line 8. W&I Code, Sections 14105.19 and 14166.245	\$0	\$2,917,713	\$2,917,713
8	1	E-3	III	XIX	50.00	1	Other Adjustment (Admin Day) To eliminate Administrative Days costs already included with adjustment nos. 20, 22, 23, 24, and 25. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$238,119	(\$238,119)	\$0

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAWEAH DELTA MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1588663769		33
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>RECLASSIFICATION OF REPORTED COSTS</u>												
9	10A	Not Reported					Neonatal Intensive Care Unit		\$0	\$4,534,975	\$4,534,975 *	
	10A	A			33.00	7	Nursery		4,988,827	(4,534,975)	453,852 *	
							To reclassify Neonatal Intensive Care Unit expenses from the Nursery to Neonatal Intensive Care Unit for proper cost allocation, and to agree with the provider's records in conjunction with adjustments 1 and 16. 42 CFR 413.20, 413.24, and 413.53 CMS Pub. 15-1, Sections 2202.7, 2300, 2304, 2306, and 2336					

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
KAWEAH DELTA MEDICAL CENTER			JULY 1, 2010 THROUGH JUNE 30, 2011				1588663769		33	
Report References										
Adj. No.	Audit Report	Cost Report				Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line					Col.
ADJUSTMENTS TO REPORTED COSTS										
10	10A	A			3.00	7	New Capital Related Costs-Buildings and Fixtures	\$15,271,291	(\$1,643,468)	\$13,627,823
	10A	A			4.00	7	New Capital Related Costs-Movable Equipment To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) / CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613	407,419	(88,803)	318,616
11	10A	A			5.00	7	Employee Benefits To eliminate workers' compensation self-insurance expense in excess of actual claims paid, excess insurance coverage, and administrative expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300, 2304, 2162.1, 2162.4, and 2162.5	\$52,679,131	(\$2,800,000)	\$49,879,131 *
12	10A	A			6.00	7	Administrative and General To adjust malpractive excess insurance expense to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Section 2300, 2304, 2162.7, and 2162.8	\$24,090,903	(\$67,112)	\$24,023,791 *
13	10A	A			5.00	7	Employee Benefits	* \$49,879,131	(\$7,739)	\$49,871,392
	10A	A			6.00	7	Administrative and General	* 24,023,791	(15,520)	24,008,271
	10A	A			6.01	7	Other Administrative and General	19,843,975	(10,563)	19,833,412
	10A	A			7.00	7	Maintenance and Repairs	6,526,761	(4,201)	6,522,560
	10A	A			8.00	7	Operation of Plant	5,910,424	(261)	5,910,163
	10A	A			9.00	7	Laundry and Linen Service	1,166,868	(1,019)	1,165,849
	10A	A			10.00	7	Housekeeping	3,332,515	(4,246)	3,328,269
	10A	A			11.00	7	Dietary	2,094,346	(3,510)	2,090,836
	10A	A			14.00	7	Nursing Administration	4,821,031	(4,444)	4,816,587
	10A	A			15.00	7	Central Services and Supply	2,200,709	(1,520)	2,199,189
	10A	A			16.00	7	Pharmacy	6,796,627	(6,235)	6,790,392
	10A	A			17.00	7	Medical Records & Library	2,670,965	(2,091)	2,668,874
	10A	A			18.00	7	Social Service	1,683,592	(1,824)	1,681,768

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*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
KAWEAH DELTA MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011	1588663769		33
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 COSTS										
-Continued from previous page-										
	10A	A			25.00	7	Adults and Pediatrics (General Routine Care)	\$51,626,660	(\$49,877)	\$51,576,783
	10A	A			26.00	7	Intensive Care Unit	10,558,240	(9,649)	10,548,591
	10A	A			28.00	7	Neonatal Intensive Care Unit	* 4,534,975	(4,273)	4,530,702
	10A	A			33.00	7	Nursery	* 453,852	(482)	453,370
	10A	A			34.00	7	Skilled Nursing Facility	2,774,039	(3,038)	2,771,001
	10A	A			36.00	7	Adult Subacute Care Unit	2,422,512	(2,574)	2,419,938
	10A	A			37.00	7	Operating Room	21,221,948	(11,078)	21,210,870
	10A	A			39.00	7	Delivery Room & Labor Room	6,012,176	(6,408)	6,005,768
	10A	A			40.00	7	Anesthesiology	1,058,826	(96)	1,058,730
	10A	A			41.00	7	Radiology-Diagnostic	5,531,090	(4,906)	5,526,184
	10A	A			41.01	7	Ultrasound	655,364	(503)	654,861
	10A	A			41.02	7	Sequoia Imaging Center	3,072,587	(1,431)	3,071,156
	10A	A			41.03	7	Radiation Oncology	2,953,380	(1,978)	2,951,402
	10A	A			44.00	7	Laboratory	9,880,315	(4,745)	9,875,570
	10A	A			49.00	7	Respiratory Therapy	6,319,679	(4,492)	6,315,187
	10A	A			50.00	7	Physical Therapy	5,566,789	(5,749)	5,561,040
	10A	A			52.00	7	Speech Pathology	223,844	(244)	223,600
	10A	A			53.01	7	Cardiology	6,696,072	(3,455)	6,692,617
	10A	A			54.00	7	Electroencephalography	938,816	(588)	938,228
	10A	A			57.00	7	Renal Dialysis	7,410,777	(5,408)	7,405,369
	10A	A			58.01	7	Inpatient Dialysis	1,605,649	(1,371)	1,604,278
	10A	A			60.00	7	Clinic	607,840	(409)	607,431
	10A	A			61.00	7	Emergency	10,588,865	(9,211)	10,579,654
	10A	A			63.50	7	RHC	3,691,753	(211)	3,691,542 *
	10A	A			63.51	7	Rural Health Clinic 2	(306,372)	(2,694)	(309,066) *
	10A	A			71.00	7	Home Health Agency	4,019,480	(4,219)	4,015,261
	10A	A			93.00	7	Hospice	2,392,668	(1,483)	2,391,185
	10A	A			94.00	7	KD Home Infusion	1,720,293	(790)	1,719,503
	10A	A			96.01	7	Foundation	639,116	(207)	638,909
	10A	A			96.03	7	Child Care Center	696,002	(715)	695,287
	10A	A			96.04	7	Lifestyle Center	2,803,215	(1,956)	2,801,259
	10A	A			96.05	7	Private Homecare	2,476,112	(2,657)	2,473,455
	10A	A			96.08	7	Community Benefit	466,564	(450)	466,114
-Continued on next page-										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAWEAH DELTA MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1588663769		33
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED COSTS												
-Continued from previous page-												
	10A	A			96.09	7	Physicians' Private Offices	\$175,986	(\$359)	\$175,627		
	10A	A			96.13	7	Ambulance Transport	325,398	(135)	325,263		
	10A	A			96.14	7	Lifeline	498,708	(221)	498,487		
	10A	A			96.15	7	Family Recovery Center	67,056	(63)	66,993		
	10A	A			100.00	7	HR Store	452,978	(105)	452,873		
	10A	A			100.01	7	Best Beginnings	496,679	(455)	496,224		
							To eliminate health insurance IBNR expenses. The provider does not meet the requirements of self-insurance. 42 CFR 413.5, 413.19, 413.20, and 413.24 CMS Pub. 15-1, Sections 332, 2162.7, 2300, 2304, and 2328					
14	10A	A			63.50	7	RHC	* \$3,691,542	\$49,496	\$3,741,038 *		
	10A	A			63.51	7	Rural Health Clinic II	* (309,066)	632,567	323,501 *		
							To reverse the provider's employee benefits reclassification to agree with the provider's records and in conjunction with adjustment 15. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					
15	10A	A			63.50	7	RHC	* \$3,741,038	(\$632,567)	\$3,108,471		
	10A	A			63.51	7	Rural Health Clinic II	* 323,501	(49,496)	274,005		
							To adjust employee benefits expense in the appropriate cost centers to agree with the provider's records and in conjunction with adjustment 14. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
KAWEAH DELTA MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011		1588663769		33
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED STATISTICS											
16	9	B-1			28.00	1,1.01	Neonatal Intensive Care Unit (Square Feet)	0	2,712	2,712	
	9	B-1			33.00	1,1.01	Nursery	2,912	(2,712)	200	
	9	B-1			28.00	7,8,10	Neonatal Intensive Care Unit (Square Feet)	0	2,712	2,712	
	9	B-1			33.00	7,8,10	Nursery	3,362	(2,712)	650	
	9	B-1			28.00	4	Neonatal Intensive Care Unit (Dollar Value)	0	125,766	125,766	
	9	B-1			33.00	4	Nursery	142,475	(125,766)	16,709	
	9	B-1			28.00	5	Neonatal Intensive Care Unit (Gross Salaries)	0	4,020,203	4,020,203	
	9	B-1			33.00	5	Nursery	4,441,610	(4,020,203)	421,407	
	9	B-1			28.00	9	Neonatal Intensive Care Unit (Pounds of Laundry)	0	71,758	71,758	
	9	B-1			33.00	9	Nursery	74,825	(71,758)	3,067	
	9	B-1			28.00	14	Neonatal Intensive Care Unit (Nursing FTE's)	0	3,986	3,986	
	9	B-1			33.00	14	Nursery	4,084	(3,986)	98	
	9	B-1			28.00	15	Neonatal Intensive Care Unit (Costed Requisitions)	0	322,792	322,792	
	9	B-1			33.00	15	Nursery	328,026	(322,792)	5,234	
	9	B-1			28.00	16	Neonatal Intensive Care Unit (Costed Requisitions)	0	1,428	1,428	
	9	B-1			33.00	16	Nursery	1,428	(1,428)	0	
<p>To reclassify Neonatal Intensive Care Unit statistics from Nursery to Neonatal Intensive Care Unit for proper cost allocation, and to agree with provider's records in conjunction with adjustments 1 and 7. 42 CFR 413.20, 413.24, and 413.53 CMS Pub. 15-1, Sections 2202.7, 2300, 2304, 2306, and 2336</p>											
17	9	B-1			7.00	3	Maintenance and Repairs	10,468	(2)	10,466	
<p>To reconcile the reported square footage statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304</p>											

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KAWEAH DELTA MEDICAL CENTER							JULY 1, 2010 THROUGH JUNE 30, 2011			1588663769		33
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
18	9	B-1			6.01	3	Other Administrative and General To include Other Administrative and General square feet to agree with the provider's records and in conjunction with adjustments 19 and 20. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	8,326	470	8,796		
19	9	B-1			18.00	3	Social Service	1,551	(1,551)	0		
	9	B-1			18.00	7,8,10	Social Service To adjust marketing square feet reported in the Social Services cost center to agree with the provider's records and in conjunction with adjustments 18 and 21. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	3,235	(1,551)	1,684		
20	9	B-1			96.00	7,8,10	Gift, Flower, Coffee To adjust Gift Shop square feet to agree with the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2328	1,435	567	2,002		
21	9	B-1			96.06	3	Public Relations	0	1,081	1,081		
	9	B-1			96.06	7,8,10	Public Relations To include marketing square feet statistics in the Public Relations cost center to agree with adjustments 18 and 19. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2328.	291	1,081	1,372		
22	9	B-1			96.10	3	Vacant Space	7,148	58,741	65,889		
	9	B-1			96.10	7,8,10	Vacant Space To include unused space as identified by the provider to Vacant Square Feet to agree with the provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2102.1, 2102.3, 2300, 2304, and 2328	12,331	58,741	71,072		

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Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENT TO REPORTED PATIENT DAYS										
23	4	S-3	1	XIX	5.00	6	Adults and Pediatrics - Total	108,399	8	108,407
	4A	S-3	1	XIX	6.00	6	Intensive Care Unit - Total	8,530	17	8,547
	4A	S-3	1	XIX	11.00	6	Nursery - Total	11,202	(4,931)	6,271
	4A	Not Reported					Neonatal Intensive Care Unit - Total	0	4,925	4,925
	DPNF 1	S-3	1	XIX	15.00	6	Skilled Nursing Facility - Total	10,947	(2)	10,945
	Subacute 1	S-3	1	XIX	16.00	6	Adult Subacute - Total	9,813	24	9,837
To adjust total patient days to agree with the provider's records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304										

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Adj. No.	Audit Report	Cost Report									
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ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
24	4A	Not Reported					Medi-Cal Days - Administrative Days	0	778	778	*
	4A	Not Reported					Medi-Cal Days - Administrative Day Rate	\$0.00	\$357.08	\$357.08	
25	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	13,541.00	595.00	14,136.00	*
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	4,962.00	(2,777.00)	2,185.00	*
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	1,495.00	235.00	1,730.00	*
	4A	Not Reported					Medi-Cal Days - Neonatal Intensive Care Unit	0.00	2,568.00	2,568.00	*
	4A	Not Reported					Medi-Cal Days - Coronary Care Unit	0.00	6.00	6.00	
26	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$11,445,580	\$1,468,906	\$12,914,486	
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	5,401,924	(354,903)	5,047,021	
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	604,484	87,531	692,015	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	6,094,653	568,578	6,663,231	
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - Ultra Sound	477,316	11,420	488,736	
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	13,840,243	1,207,902	15,048,145	
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	1,649,771	154,390	1,804,161	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	4,079,588	369,366	4,448,954	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	855,463	142,096	997,559	
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	27,910	47,926	75,836	
	6	D-4		XIX	53.01	2	Medi-Cal Ancillary Charges - Cardiology	5,290,117	574,551	5,864,668	
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	58,549	372	58,921	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	6,498,555	437,442	6,935,997	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	33,463,750	3,325,315	36,789,065	
	6	D-4		XIX	58.01	2	Medi-Cal Ancillary Charges - Inpatient Dialysis	2,662,613	61,048	2,723,661	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	2,235,577	2,320,133	4,555,710	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	94,686,093	10,422,073	105,108,166	
27	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges - Total	\$44,997,850	\$3,389,172	\$48,387,022	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges - Total	94,686,093	10,422,073	105,108,166	

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ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT												
-Continued from previous page-												
28	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$1,214,830	(\$1,124,175)	\$90,655		
	3	E-3	III	XIX	36.00	1	Medi-Cal Coninsurance	0	1,602,148	1,602,148		
	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	33,927,809	1,723,879	35,651,688		
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Paid Claims Summary: Report Date: April 23, 2013 Payment Period: July 1, 2010 through April 15, 2013 Service Period: July 1, 2010 through June 30, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>												
29	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	* 14,136.00	(126.00)	14,010.00		
	4A	Not Reported					Medi-Cal Days - Administrative Days	* 778.00	(11.50)	766.50		
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	* 2,185.00	(8.50)	2,176.50		
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	* 1,730.00	(25.50)	1,704.50		
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Neonatal Intensive Care Unit	* 2,568.00	(239.50)	2,328.50		
<p style="text-align: center;">To eliminate Medi-Cal Routine days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through the 12th month (RAD Code 476) after the month of service, respectively. 42 CFR 413.20, 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 W&I Code 14115</p>												

Provider Name							Fiscal Period			Provider NPI		Adjustments
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		Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments					
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF												
30	DPNF 1	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Skilled Nursing Facility To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Paid Claims Summary: Report Date: July 5, 2012 Payment Period: July 1, 2010 through July 5, 2012 Service Period: July 1, 2010 through June 30, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542	3,821	41	3,862		

Provider Name							Fiscal Period		Provider NPI		Adjustments
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ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE											
31	Subacute 1	Not Reported					Medi-Cal Subacute Days - Ventilator	0	2,799	2,799	
	Subacute 1	S-3	I	XIX	16.00	5	Medi-Cal Subacute Days - Total	6,604	1,083	7,687	
To adjust Adult Subacute Settlement Data to agree with the following Fiscal Intermediary Paid Claims Summary: Report Date: July 5, 2012 Payment Period: July 1, 2010 through July 5, 2012 Service Period: July 1, 2010 through June 30, 2011 42 CFR 413.20, 413.50, 413.53, 413.60, and 413.64 CMS Pub. 15-1, Sections 2304 and 2408											

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Adj. No.	Audit Report	Cost Report								
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<u>ADJUSTMENTS TO OTHER MATTERS</u>										
32	1	Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1					\$0	\$7,479	\$7,479	
33	1	Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1					\$0	\$71,755	\$71,755	