

**REPORT
ON THE
COST REPORT REVIEW**

**TAHOE FOREST HOSPITAL
TRUCKEE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS:
1538265780 and 1295897395**

**FISCAL PERIOD ENDED
JUNE 30, 2012**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Gary Diffenderffer
Auditors: Catherine Jones, Lucille Ramos, and Janis Nelsen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 22, 2014

Jaye Chasseur, Controller
Tahoe Forest Hospital
10121 Pine Avenue
Truckee, CA 96160

TAHOE FOREST HOSPITAL
NATIONAL PROVIDER IDENTIFIERS (NPI): 1538265780 and 1295897395
FISCAL PERIOD ENDED JUNE 30, 2012

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$186,014 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. Audit Adjustments Schedule

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

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

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

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

Lisa Alder, 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.

Jaye Chasseur
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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:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1538265780	Reported	\$ 47,153	
	Net Change	\$ (148,468)	
	Audited Amount Due Provider (State)	\$ (101,315)	
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: 1295897395	Reported		\$ 441.53
	Net Change		\$ (8.60)
	Audited Cost Per Day		\$ 432.93
	Audited Amount Due Provider (State)	\$ (84,699)	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (186,014)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (186,014)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1538265780

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>2,733,651</u>	\$ <u>3,121,388</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ <u>0</u>	\$ <u>N/A</u>
4.	\$	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ <u>2,733,651</u>	\$ <u>3,121,388</u>
6. Interim Payments (Adj 9)		\$ <u>(2,686,498)</u>	\$ <u>(3,214,042)</u>
7. Balance Due Provider (State)		\$ <u>47,153</u>	\$ <u>(92,654)</u>
8.	\$	\$ <u>0</u>	\$ <u>0</u>
9. Overpayments (Adj 16, 17)		\$ <u>0</u>	\$ <u>(8,661)</u>
10.	\$	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>47,153</u></u>	\$ <u><u>(101,315)</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
TAHOE FOREST HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1538265780

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 2,745,628 \$ 3,140,526

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 8) \$ 2,206,868 \$ 1,748,7833. Inpatient Ancillary Service Charges (Adj 8) \$ 3,155,202 \$ 3,734,3034. Total Charges - Medi-Cal Inpatient Services \$ 5,362,070 \$ 5,483,0865. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 2,616,442 \$ 2,342,5606. 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:
TAHOE FOREST HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1538265780

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 1,507,705	\$ 1,720,667
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 1,237,923	\$ 1,419,859
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)	\$ 2,745,628	\$ 3,140,526
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 2,745,628	\$ 3,140,526
	(To Schedule 2)	
9. Medi-Cal Deductible (Adj 9)	\$ 0	\$ (9,754)
10. Medi-Cal Coinsurance (Adj 9)	\$ (11,977)	\$ (9,384)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 2,733,651	\$ 3,121,388
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
TAHOE FOREST HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1538265780

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 4)	4,275.00	4,280.00
2. Inpatient Days (include private, exclude swing-bed)	4,064.00	4,069.00
3. Private Room Days (exclude swing-bed private room) (Adj)	0.00	0.00
4. Semi-Private Room Days (exclude swing-bed) (Adj)	3,707.00	3,707.00
5. Medicare NF Swing-Bed Days through Dec 31 (Adj 11)	52.00	91.00
6. Medicare NF Swing-Bed Days after Dec 31 (Adj 11)	56.00	109.00
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj 11)	50.00	11.00
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj 11)	53.00	0.00
9. Medi-Cal Days (excluding swing-bed) (Adj 6, 10)	559.00	664.00

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj 12)	\$ 0.00	\$ 1,707.03
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj 12)	\$ 0.00	\$ 1,707.03
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 305.15	\$ 305.15
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj 13)	\$ 312.86	\$ 305.15
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 7,363,447	\$ 7,290,685
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 155,340
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 186,066
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 15,258	\$ 3,357
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 16,582	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 221,633	\$ 344,763
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 7,141,814	\$ 6,945,922

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 9,102,321	\$ 9,102,321
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 9,102,321	\$ 9,102,321
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.784615	\$ 0.763094
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)	\$ 2,455.44	\$ 2,455.44
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 7,141,814	\$ 6,945,922

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,757.34	\$ 1,707.03
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 982,353	\$ 1,133,468
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 255,570	\$ 286,391
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,237,923	\$ 1,419,859

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1538265780

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 622,545	\$ 618,834
2. Total Inpatient Days (Adj 4)	748.00	755.00
3. Average Per Diem Cost	\$ 832.28	\$ 819.65
4. Medi-Cal Inpatient Days (Adj 6,10)	282.00	319.00
5. Cost Applicable to Medi-Cal	\$ 234,703	\$ 261,468
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 3,261,290	\$ 3,231,176
7. Total Inpatient Days (Adj 4)	1,094.00	1,102.00
8. Average Per Diem Cost	\$ 2,981.07	\$ 2,932.10
9. Medi-Cal Inpatient Days (Adj 6,10)	7.00	8.50
10. Cost Applicable to Medi-Cal	\$ 20,867	\$ 24,923
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, 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
ADMINISTRATIVE DAYS		
21. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj)	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
21. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj)	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 255,570	\$ 286,391

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1538265780

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1538265780

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 9,184,984	\$ 14,347,047	0.640200	\$ 670,079	\$ 428,985
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	1,570,949	1,062,971	1.477885	360,599	532,924
53.00	Anesthesiology	341,931	5,157,860	0.066293	239,715	15,891
54.00	Radiology-Diagnostic	10,261,576	21,281,766	0.482177	188,102	90,698
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	4,366,669	9,771,919	0.446859	236,271	105,580
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	370,631	426,800	0.868394	12,553	10,901
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	1,336,154	1,606,037	0.831957	87,083	72,449
66.00	Physical Therapy	2,717,107	3,321,777	0.817968	8,644	7,071
67.00	Occupational Therapy	408,447	670,334	0.609318	7,459	4,545
68.00	Speech Pathology	41,720	50,012	0.834193	0	0
69.00	Electrocardiology	244,762	406,970	0.601426	13,529	8,137
70.00	Electroencephalography	0	8,613	0.000000	0	0
71.00	Medical Supplies Charged to Patients	804,267	10,341,594	0.077770	624,786	48,590
72.00	Implantable Devices Charged to Patients	3,626,993	8,239,389	0.440202	255,555	112,496
73.00	Drugs Charged to Patients	6,040,032	23,651,851	0.255372	924,553	236,105
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	0	0	0.000000	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
90.05	Occupational Health Clinic	485,419	299,080	1.623039	0	0
90.06	Tahoe Forest Clinic	7,568,626	9,116,071	0.830251	0	0
91.00	Emergency	4,251,373	9,676,759	0.439339	105,375	46,295
92.00	Observation Beds (Non-Distinct Part)	0	946,197	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 53,621,640	\$ 120,383,047		\$ 3,734,303	\$ 1,720,667

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
TAHOE FOREST HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1538265780

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 7)	AUDITED
50.00	Operating Room	\$ 604,819	\$ 65,260	\$ 670,079
51.00	Recovery Room			0
52.00	Delivery Room and Labor Room	335,376	25,223	360,599
53.00	Anesthesiology	220,794	18,921	239,715
54.00	Radiology-Diagnostic	127,057	61,045	188,102
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	187,443	48,828	236,271
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.	10,073	2,480	12,553
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	65,409	21,674	87,083
66.00	Physical Therapy	5,754	2,890	8,644
67.00	Occupational Therapy	6,139	1,320	7,459
68.00	Speech Pathology			0
69.00	Electrocardiology	6,510	7,019	13,529
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	528,251	96,535	624,786
72.00	Implantable Devices Charged to Patients	204,890	50,665	255,555
73.00	Drugs Charged to Patients	770,963	153,590	924,553
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
90.05	Occupational Health Clinic			0
90.06	Tahoe Forest Clinic			0
91.00	Emergency	81,724	23,651	105,375
92.00	Observation Beds (Non-Distinct Part)			0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 3,155,202	\$ 579,101	\$ 3,734,303

(To Schedule 5)

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

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1295897395

	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)	\$ 5,222,362	\$ 5,165,250	\$ (57,112)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 5,222,362	\$ 5,165,250	\$ (57,112)
4. Total Distinct Part Patient Days (Adj 5)	11,828	11,931	103
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 441.53	\$ 432.93	\$ (8.60)
DPNF OVERPAYMENTS AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj 18, 19, 20)	\$ 0	\$ (84,699)	\$ (84,699)
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (84,699)	\$ (84,699)
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	13,542	13,542	0
10. Total Licensed Capacity (All levels) (Adj)	72	72	0
11. Total Medi-Cal DP Patient Days (Adj 14, 15)	0	10,615	10,615
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 397,892	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 397,892	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 1,976,586	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 679,502	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 2,656,088	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1295897395

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 2,647,632	\$ 2,647,632	\$ 0
1.00	Capital Related Costs-Buildings and Fixtures	196,691	196,691	0
2.00	Capital Related Costs-Movable Equipment	74,747	74,747	0
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits		(37,797)	(37,797)
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	762,619	783,213	20,594
6.00	Maintenance and Repairs	135,914	135,539	(375)
7.00	Operation of Plant	170,464	171,671	1,207
8.00	Laundry and Linen Service	104,804	105,666	862
9.00	Housekeeping	185,342	148,807	(36,535)
10.00	Dietary	618,965	615,873	(3,092)
11.00	Cafeteria	156,975	156,191	(784)
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	113,925	113,078	(847)
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library	54,284	53,939	(345)
17.00	Social Service		0	0
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 5,222,362	\$ 5,165,250	\$ (57,112)

(To DPNF Sch 1)

* From Schedule 8, line 44 plus line 45.

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 5.00
ANCILLARY COST CENTERS												
50.00 Operating Room	0	(69,181)	0	0	0	0	0	0	0	0	6,052,935	1,645,361
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Delivery Room and Labor Room	0	(11,118)	0	0	0	0	0	0	0	0	897,045	243,843
53.00 Anesthesiology	0	(516)	0	0	0	0	0	0	0	0	222,227	60,408
54.00 Radiology-Diagnostic	0	(67,457)	0	0	0	0	0	0	0	0	7,264,644	1,974,739
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0	0	0	0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Laboratory	0	(32,952)	0	0	0	0	0	0	0	0	3,160,782	859,191
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
63.00 Blood Storing, Processing, & Trans.	0	(627)	0	0	0	0	0	0	0	0	285,922	77,722
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	1,017,169	276,496
66.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	1,942,888	528,133
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	308,355	83,820
68.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	30,634	8,327
69.00 Electrocardiology	0	(1,633)	0	0	0	0	0	0	0	0	142,921	38,850
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	517,161	140,579
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,780,436	755,802
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,021,094	821,220
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0	0	0	0
77.00	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
87.00	0	0	0	0	0	0	0	0	0	0	0	0
87.01	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
90.05 Occupational Health Clinic	0	(2,570)	0	0	0	0	0	0	0	0	341,169	92,740
90.06 Tahoe Forest Clinic	0	(50,302)	0	0	0	0	0	0	0	0	5,432,958	1,476,834
91.00 Emergency	0	(37,911)	0	0	0	0	0	0	0	0	2,734,565	743,333
92.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchg. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	0	(11,994)	0	0	0	0	0	0	0	0	963,766	261,979

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Non Reimbursable	0	0	0	0	0	0	0	0	0	0	640,945	174,227
194.02 Medical Post Grad Education	0	(486)	0	0	0	0	0	0	0	0	90,660	24,644
194.04 Ski Aid	0	(3,355)	0	0	0	0	0	0	0	0	231,444	62,913
194.13 IVCH	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>(568,717)</u>	<u>0</u>	<u>73,668,767</u>	<u>15,745,269</u>							

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
ANCILLARY COST CENTERS												
50.00 Operating Room	193,187	244,687	36,526	212,098	27,559	169,666	0	447,025	0	0	155,941	0
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Delivery Room and Labor Room	82,539	104,542	12,892	90,619	0	24,984	0	102,876	0	0	11,609	0
53.00 Anesthesiology	0	0	0	0	0	3,256	0	0	0	0	56,040	0
54.00 Radiology-Diagnostic	133,682	169,319	17,106	117,503	60,335	189,428	0	102,838	0	0	231,982	0
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0	0	0	0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Laboratory	41,892	53,060	0	45,993	1,207	98,195	0	0	0	0	106,348	0
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	2,302	0	0	0	0	4,685	0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	7,417	9,394	0	8,143	0	0	0	0	0	0	17,537	0
66.00 Physical Therapy	74,350	94,170	1,630	38,788	1,278	0	0	0	0	0	35,870	0
67.00 Occupational Therapy	3,922	4,967	0	0	0	0	0	0	0	0	7,384	0
68.00 Speech Pathology	980	1,242	0	0	0	0	0	0	0	0	536	0
69.00 Electrocardiology	12,503	15,836	0	13,727	0	4,098	0	12,583	0	0	4,244	0
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Medical Supplies Charged to Patients	10,081	12,768	0	11,068	402	0	0	0	0	0	112,208	0
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	90,754	0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	1,939,292	258,426	0
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0	0	0	0
77.00	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
87.00	0	0	0	0	0	0	0	0	0	0	0	0
87.01	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
90.05 Occupational Health Clinic	10,704	13,557	0	0	17,016	6,850	0	153	0	0	3,231	0
90.06 Tahoe Forest Clinic	131,259	166,251	0	74,574	0	186,340	0	0	0	0	100,409	0
91.00 Emergency	54,857	69,481	31,903	60,227	30,481	90,784	0	329,796	0	0	105,947	0
92.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchnlg. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	37,013	46,880	0	0	1,124	32,226	0	64,836	0	0	0	0

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Non Reimbursable	277,790	351,844	0	14,006	414,621	0	0	0	0	0	0	0
194.02 Medical Post Grad Education	0	0	0	0	0	954	0	0	0	0	0	0
194.04 Ski Aid	0	0	0	0	390	8,534	0	40,384	0	0	0	0
194.13 IVCH	0	0	0	0	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>1,735,843</u>	<u>1,916,927</u>	<u>300,196</u>	<u>1,093,746</u>	<u>2,903,306</u>	<u>1,336,384</u>	<u>0</u>	<u>2,062,357</u>	<u>0</u>	<u>1,939,292</u>	<u>1,506,715</u>	<u>0</u>

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST	TOTAL COST 26.00
	SVC	ANESTHETIST	SCHOOL	SAL & BENEFITS	PROGRAM	EDUCATION				STEP-DOWN	
	(SPECIFIC)				COSTS	PROGRAM				ADJUSTMENT	
	18.00	19.00	20.00	21.00	22.00	23.00			25.00		
ANCILLARY COST CENTERS											
50.00 Operating Room	0	0	0	0	0	0	0	0	9,184,984		9,184,984
51.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
52.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	1,570,949		1,570,949
53.00 Anesthesiology	0	0	0	0	0	0	0	0	341,931		341,931
54.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	10,261,576		10,261,576
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0		0
56.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0		0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0		0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0		0
60.00 Laboratory	0	0	0	0	0	0	0	0	4,366,669		4,366,669
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0		0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0		0
63.00 Blood Storing, Processing, & Trans.	0	0	0	0	0	0	0	0	370,631		370,631
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,336,154		1,336,154
66.00 Physical Therapy	0	0	0	0	0	0	0	0	2,717,107		2,717,107
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	408,447		408,447
68.00 Speech Pathology	0	0	0	0	0	0	0	0	41,720		41,720
69.00 Electrocardiology	0	0	0	0	0	0	0	0	244,762		244,762
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	804,267		804,267
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	3,626,993		3,626,993
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	6,040,032		6,040,032
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0		0
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
76.00 Other Ancillary (specify)	0	0	0	0	0	0	0	0	0		0
77.00	0	0	0	0	0	0	0	0	0		0
78.00	0	0	0	0	0	0	0	0	0		0
79.00	0	0	0	0	0	0	0	0	0		0
80.00	0	0	0	0	0	0	0	0	0		0
81.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
87.00	0	0	0	0	0	0	0	0	0		0
87.01	0	0	0	0	0	0	0	0	0		0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0		0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0		0
90.00 Clinic	0	0	0	0	0	0	0	0	0		0
90.05 Occupational Health Clinic	0	0	0	0	0	0	0	0	485,419		485,419
90.06 Tahoe Forest Clinic	0	0	0	0	0	0	0	0	7,568,626		7,568,626
91.00 Emergency	0	0	0	0	0	0	0	0	4,251,373		4,251,373
92.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
93.02	0	0	0	0	0	0	0	0	0		0
93.03	0	0	0	0	0	0	0	0	0		0
93.04	0	0	0	0	0	0	0	0	0		0
93.05	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0		0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0		0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0		0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0		0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0		0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0		0
100.00 Intern-Resident Service (not appvd. tchnng. prgm.)	0	0	0	0	0	0	0	0	0		0
101.00 Home Health Agency	0	0	0	0	0	0	0	0	1,407,825		1,407,825

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	OTHER GEN SVC (SPECIFIC)	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
	18.00	19.00	20.00	21.00	22.00	23.00			24.00	25.00	26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Non Reimbursable	0	0	0	0	0	0	0	0	1,873,434	0	1,873,434
194.02 Medical Post Grad Education	0	0	0	0	0	0	0	0	116,258	0	116,258
194.04 Ski Aid	0	0	0	0	0	0	0	0	343,665	0	343,665
194.13 IVCH	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	73,668,767	0	73,668,767

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	EMP BENE (GROSS SALARIES)	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS							
	4.00 (Adj) (Adj)	5.01 (Adj) (Adj)	5.02 (Adj) (Adj)	5.03 (Adj) (Adj)	5.04 (Adj) (Adj)	5.05 (Adj) (Adj)	5.06 (Adj) (Adj)	5.07 (Adj) (Adj)	5.08 (Adj) (Adj)		5.00	6.00 (Adj) (Adj)	
ANCILLARY COST CENTERS													
50.00	Operating Room	3,617,753										6,052,935	16,749
51.00	Recovery Room											0	
52.00	Delivery Room and Labor Room	581,402										897,045	7,156
53.00	Anesthesiology	26,960										222,227	
54.00	Radiology-Diagnostic	3,527,618										7,264,644	11,590
55.00	Radiology-Therapeutic											0	
56.00	Radioisotope											0	
57.00	Computed Tomography (CT) Scan											0	
58.00	Magnetic Resonance Imaging (MRI)											0	
59.00	Cardiac Catheterization											0	
60.00	Laboratory	1,723,207										3,160,782	3,632
61.00	PBP Clinical Laboratory Services-Program Only											0	
62.00	Whole Blood & Packed Red Blood Cells											0	
63.00	Blood Storing, Processing, & Trans.	32,809										285,922	
64.00	Intravenous Therapy											0	
65.00	Respiratory Therapy											1,017,169	643
66.00	Physical Therapy											1,942,888	6,446
67.00	Occupational Therapy											308,355	340
68.00	Speech Pathology											30,634	85
69.00	Electrocardiology	85,410										142,921	1,084
70.00	Electroencephalography											0	
71.00	Medical Supplies Charged to Patients											517,161	874
72.00	Implantable Devices Charged to Patients											2,780,436	
73.00	Drugs Charged to Patients											3,021,094	
74.00	Renal Dialysis											0	
75.00	ASC (Non-Distinct Part)											0	
76.00	Other Ancillary (specify)											0	
77.00												0	
78.00												0	
79.00												0	
80.00												0	
81.00												0	
82.00												0	
83.00												0	
84.00												0	
85.00												0	
86.00												0	
87.00												0	
87.01												0	
88.00	Rural Health Clinic (RHC)											0	
89.00	Federally Qualified Health Center (FQHC)											0	
90.00	Clinic											0	
90.05	Occupational Health Clinic	134,391										341,169	928
90.06	Tahoe Forest Clinic	2,630,505										5,432,958	11,380
91.00	Emergency	1,982,537										2,734,565	4,756
92.00	Observation Beds (Non-Distinct Part)											0	
93.02												0	
93.03												0	
93.04												0	
93.05												0	
NONREIMBURSABLE COST CENTERS													
94.00	Home Program Dialysis											0	
95.00	Ambulance Services											0	
96.00	Durable Medical Equipment-Rented											0	
97.00	Durable Medical Equipment-Sold											0	
98.00	Other Reimbursable (specify)											0	
99.00	Outpatient Rehabilitation Provider (specify)											0	
100.00	Intern-Resident Service (not appvd. tchnlg. prgm.)											0	
101.00	Home Health Agency	627,197										963,766	3,209

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	EMP BENE (GROSS SALARIES)	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS 6.00 (Adj) (Adj)								
105.00		4.00 (Adj) (Adj)	5.01 (Adj) (Adj)	5.02 (Adj) (Adj)	5.03 (Adj) (Adj)	5.04 (Adj) (Adj)	5.05 (Adj) (Adj)	5.06 (Adj) (Adj)	5.07 (Adj) (Adj)	5.08 (Adj) (Adj)			0
106.00													0
107.00													0
108.00													0
109.00													0
110.00													0
111.00													0
112.00													0
113.00													0
114.00													0
115.00													0
116.00													0
117.00													0
190.00													0
191.00													0
192.00													0
193.00													0
194.00												640,945	24,084
194.02												90,660	
194.04		25,413										231,444	
194.05		175,470											0
TOTAL	29,740,639	0	0	0	0	0	0	0	0	0		57,923,498	150,495
COST TO BE ALLOCATED	(568,717)	0	0	0	0	0	0	0	0	0		15,745,269	1,735,843
UNIT COST MULTIPLIER - SCH 8	-0.019123	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.271829	11.534226

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS												
50.00	Operating Room	16,749	28,708	16,749	2,329	3,022	35,101			14,157,581		
51.00	Recovery Room											
52.00	Delivery Room and Labor Room	7,156	10,133	7,156		445	8,078			1,053,952		
53.00	Anesthesiology					58				5,087,743		
54.00	Radiology-Diagnostic	11,590	13,445	9,279	5,099	3,374	8,075			21,061,118		
55.00	Radiology-Therapeutic											
56.00	Radioisotope											
57.00	Computed Tomography (CT) Scan											
58.00	Magnetic Resonance Imaging (MRI)											
59.00	Cardiac Catheterization											
60.00	Laboratory	3,632		3,632	102	1,749				9,655,111		
61.00	PBP Clinical Laboratory Services-Program Only											
62.00	Whole Blood & Packed Red Blood Cells											
63.00	Blood Storing, Processing, & Trans.					41				425,375		
64.00	Intravenous Therapy											
65.00	Respiratory Therapy	643		643						1,592,161		
66.00	Physical Therapy	6,446	1,281	3,063	108					3,256,577		
67.00	Occupational Therapy	340								670,334		
68.00	Speech Pathology	85								48,636		
69.00	Electrocardiology	1,084		1,084		73	988			385,266		
70.00	Electroencephalography											
71.00	Medical Supplies Charged to Patients	874		874	34			100		10,187,116		
72.00	Implantable Devices Charged to Patients									8,239,389		
73.00	Drugs Charged to Patients								100	23,461,919		
74.00	Renal Dialysis											
75.00	ASC (Non-Distinct Part)											
76.00	Other Ancillary (specify)											
77.00												
78.00												
79.00												
80.00												
81.00												
82.00												
83.00												
84.00												
85.00												
86.00												
87.00												
87.01												
88.00	Rural Health Clinic (RHC)											
89.00	Federally Qualified Health Center (FQHC)											
90.00	Clinic											
90.05	Occupational Health Clinic	928			1,438	122	12			293,342		
90.06	Tahoe Forest Clinic	11,380		5,889		3,319				9,115,888		
91.00	Emergency	4,756	25,075	4,756	2,576	1,617	25,896			9,618,686		
92.00	Observation Beds (Non-Distinct Part)											
93.02												
93.03												
93.04												
93.05												
NONREIMBURSABLE COST CENTERS												
94.00	Home Program Dialysis											
95.00	Ambulance Services											
96.00	Durable Medical Equipment-Rented											
97.00	Durable Medical Equipment-Sold											
98.00	Other Reimbursable (specify)											
99.00	Outpatient Rehabilitation Provider (specify)											
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)											
101.00	Home Health Agency	3,209			95	574	5,091					

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen												
191.00 Research												
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
194.00 Other Non Reimbursable	24,084		1,106	35,040								
194.02 Medical Post Grad Education						17						
194.04 Ski Aid				33	152		3,171					
194.05 IVCH												
TOTAL	131,215	235,945	86,371	245,361	23,803	0	161,939	100	100	136,791,475	0	0
COST TO BE ALLOCATED	1,916,927	300,196	1,093,746	2,903,306	1,336,384	0	2,062,357	0	1,939,292	1,506,715	0	0
UNIT COST MULTIPLIER - SCH 8	14.609054	1.272312	12.663345	11.832794	56.143508	0.000000	12.735391	0.000000	19392.918680	0.011015	0.000000	0.000000

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00	Capital Related Costs-Buildings and Fixtures						
2.00	Capital Related Costs-Movable Equipment						
3.00	Other Capital Related Costs						
3.01							
3.02							
3.03							
3.04							
3.05							
3.06							
3.07							
3.08							
3.09							
4.00	Employee Benefits						
5.01							
5.02							
5.03							
5.04							
5.05							
5.06							
5.07							
5.08							
5.00	Administrative and General						
6.00	Maintenance and Repairs						
7.00	Operation of Plant						
8.00	Laundry and Linen Service						
9.00	Housekeeping						
10.00	Dietary						
11.00	Cafeteria						
12.00	Maintenance of Personnel						
13.00	Nursing Administration						
14.00	Central Services and Supply						
15.00	Pharmacy						
16.00	Medical Records & Library						
17.00	Social Service						
18.00	Other General Service (specify)						
19.00	Nonphysician Anesthetists						
20.00	Nursing School						
21.00	Intern & Res. Service-Salary & Fringes (Approved)						
22.00	Intern & Res. Other Program Costs (Approved)						
23.00	Paramedical Ed. Program (specify)						
23.01							
23.02							
INPATIENT ROUTINE COST CENTERS							
30.00	Adults & Pediatrics (Gen Routine)						
31.00	Intensive Care Unit						
32.00	Coronary Care Unit						
33.00	Burn Intensive Care Unit						
34.00	Surgical Intensive Care Unit						
35.00	Other Special Care (specify)						
40.00	Subprovider - IPF						
41.00	Subprovider - IRF						
42.00	Subprovider (specify)						
43.00	Nursery						
44.00	Skilled Nursing Facility						
45.00	Nursing Facility						
46.00	Other Long Term Care						
47.00							

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	19.00	20.00	21.00	22.00	23.00	23.01	23.02
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS							
50.00	Operating Room						
51.00	Recovery Room						
52.00	Delivery Room and Labor Room						
53.00	Anesthesiology						
54.00	Radiology-Diagnostic						
55.00	Radiology-Therapeutic						
56.00	Radioisotope						
57.00	Computed Tomography (CT) Scan						
58.00	Magnetic Resonance Imaging (MRI)						
59.00	Cardiac Catheterization						
60.00	Laboratory						
61.00	PBP Clinical Laboratory Services-Program Only						
62.00	Whole Blood & Packed Red Blood Cells						
63.00	Blood Storing, Processing, & Trans.						
64.00	Intravenous Therapy						
65.00	Respiratory Therapy						
66.00	Physical Therapy						
67.00	Occupational Therapy						
68.00	Speech Pathology						
69.00	Electrocardiology						
70.00	Electroencephalography						
71.00	Medical Supplies Charged to Patients						
72.00	Implantable Devices Charged to Patients						
73.00	Drugs Charged to Patients						
74.00	Renal Dialysis						
75.00	ASC (Non-Distinct Part)						
76.00	Other Ancillary (specify)						
77.00							
78.00							
79.00							
80.00							
81.00							
82.00							
83.00							
84.00							
85.00							
86.00							
87.00							
87.01							
88.00	Rural Health Clinic (RHC)						
89.00	Federally Qualified Health Center (FQHC)						
90.00	Clinic						
90.05	Occupational Health Clinic						
90.06	Tahoe Forest Clinic						
91.00	Emergency						
92.00	Observation Beds (Non-Distinct Part)						
93.02							
93.03							
93.04							
93.05							
NONREIMBURSABLE COST CENTERS							
94.00	Home Program Dialysis						
95.00	Ambulance Services						
96.00	Durable Medical Equipment-Rented						
97.00	Durable Medical Equipment-Sold						
98.00	Other Reimbursable (specify)						
99.00	Outpatient Rehabilitation Provider (specify)						
100.00	Intern-Resident Service (not appvd. tchng. prgm.)						
101.00	Home Health Agency						

TRIAL BALANCE OF EXPENSES

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 2,707,164	\$ 0	\$ 2,707,164
2.00	Capital Related Costs-Movable Equipment	1,028,784	1	1,028,785
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits		(568,717)	(568,717)
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	15,291,744	450,096	15,741,840
6.00	Maintenance and Repairs	1,183,494	0	1,183,494
7.00	Operation of Plant	887,018	0	887,018
8.00	Laundry and Linen Service	221,192	0	221,192
9.00	Housekeeping	1,038,124	(204,266)	833,858
10.00	Dietary	1,938,849	0	1,938,849
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	1,584,262	0	1,584,262
14.00	Central Services and Supply		0	0
15.00	Pharmacy	1,461,743	0	1,461,743
16.00	Medical Records & Library	1,119,303	0	1,119,303
17.00	Social Service		0	0
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	4,229,915	0	4,229,915
31.00	Intensive Care Unit	2,029,233	0	2,029,233
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Other Special Care (specify)		0	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	428,880	0	428,880
44.00	Skilled Nursing Facility	2,647,632	0	2,647,632
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 5,735,227	\$ 0	\$ 5,735,227
51.00	Recovery Room		0	0
52.00	Delivery Room and Labor Room	742,865	0	742,865
53.00	Anesthesiology	222,743	0	222,743
54.00	Radiology-Diagnostic	7,064,381	0	7,064,381
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope		0	0
57.00	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	3,109,838	0	3,109,838
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, & Trans.	286,549	0	286,549
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	1,002,316	0	1,002,316
66.00	Physical Therapy	1,793,991	0	1,793,991
67.00	Occupational Therapy	300,501	0	300,501
68.00	Speech Pathology	28,671	0	28,671
69.00	Electrocardiology	119,515	0	119,515
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	496,972	0	496,972
72.00	Implantable Devices Charged to Patients	2,780,436	0	2,780,436
73.00	Drugs Charged to Patients	3,021,094	0	3,021,094
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		0	0
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
90.05	Occupational Health Clinic	322,303	0	322,303
90.06	Tahoe Forest Clinic	5,192,095	0	5,192,095
91.00	Emergency	2,662,616	0	2,662,616
92.00	Observation Beds (Non-Distinct Part)		0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 72,679,450	\$ (322,886)	\$ 72,356,564
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
TAHOE FOREST HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchng. prgm.)		0	0
101.00	Home Health Agency	901,634	0	901,634
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
194.00	Other Non Reimbursable	84,624	0	84,624
194.02	Medical Post Grad Education	91,146	0	91,146
194.04	Ski Aid	234,799	0	234,799
194.13	IVCH		0	0
	SUBTOTAL	\$ 1,312,203	\$ 0	\$ 1,312,203
200	TOTAL	\$ 73,991,653	\$ (322,886)	\$ 73,668,767

(To Schedule 8)

Provider Name							Fiscal Period	Provider NPI		Adjustments
TAHOE FOREST HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1538265780		20
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										
1	10A	A		1.00	7	Capital Related Costs-Buildings and Fixtures	\$2,707,164	(\$490,539)	\$2,216,625 *	
	10A	A		2.00	7	Capital Related Costs-Movable Equipment	1,028,784	(743,098)	285,686 *	
	10A	A		5.00	7	Administrative and General	15,291,744	(11,861,152)	3,430,592 *	
	10A	A		9.00	7	Housekeeping	1,038,124	(204,266)	833,858	
To eliminate the reported Tahoe Forest Hospital District home office costs in conjunction with adjustment number 2. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304										
2	10A	A		1.00	7	Capital Related Costs-Buildings and Fixtures	* \$2,216,625	\$490,539	\$2,707,164	
	10A	A		2.00	7	Capital Related Costs-Movable Equipment	* 285,686	743,099	1,028,785	
	10A	A		4.00	7	Employee Benefits	0	(568,717)	(568,717)	
	10A	A		5.00	7	Administrative and General	* 3,430,592	12,320,846	15,751,438 *	
To adjust reported home office costs to agree with the Tahoe Forest Healthcare District Home Office Audit Report for fiscal period ended June 30, 2012. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304										
3	10A	A		5.00	7	Administrative and General	* \$15,751,438	(\$9,598)	\$15,741,840	
To eliminate state sales taxes. 42 CFR 413.9 and 413.20 CMS Pub. 15-1, Sections 2122.2A, 2122.2B, and 2300										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
TAHOE FOREST HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1538265780		20
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED PATIENT DAYS												
4	4	D-1	I	XIX	1.00	1	Total Inpatient Days - Adults and Pediatrics	4,275	5	4,280		
	A	D-1	II	XIX	42.00	2	Total Inpatient Days - Nursery	748	7	755		
	4A	D-1	II	XIX	43.00	2	Total Inpatient Days - Intensive Care Unit	1,094	8	1,102		
							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					
5	DPNF 1	S-3	I		19.00	8	Total Inpatient Days - Skilled Nursing Facility	11,828	103	11,931		
							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					

Provider Name							Fiscal Period		Provider NPI		Adjustments
TAHOE FOREST HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1538265780		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
6	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	559.00	116.00	675.00 *	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	282.00	38.00	320.00 *	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care	7.00	2.00	9.00 *	
7	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$604,819	\$65,260	\$670,079	
	6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	335,376	25,223	360,599	
	6	D-3		XIX	53.00	2	Medi-Cal Ancillary Charges - Anesthesiology	220,794	18,921	239,715	
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	127,057	61,045	188,102	
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	187,443	48,828	236,271	
	6	D-3		XIX	63.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing, & Trans.	10,073	2,480	12,553	
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	65,409	21,674	87,083	
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	5,754	2,890	8,644	
	6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	6,139	1,320	7,459	
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	6,510	7,019	13,529	
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	528,251	96,535	624,786	
	6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	204,890	50,665	255,555	
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	770,963	153,590	924,553	
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	81,724	23,651	105,375	
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	3,155,202	579,101	3,734,303	
8	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$2,206,868	(\$458,085)	\$1,748,783	
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	3,155,202	579,101	3,734,303	
9	3	E-3	VII	XIX	32.00	1	Medi-Cal Deductibles	\$0	\$9,754	\$9,754	
	3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	11,977	(2,593)	9,384	

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
TAHOE FOREST HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1538265780		20
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT												
-Continued from previous page-												
9	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payments		\$2,686,498	\$527,544	\$3,214,042	
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through August 15, 2013 Report Date: August 26, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542					
10	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	675.00	(11.00)	664.00	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	*	320.00	(1.00)	319.00	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care	*	9.00	(0.50)	8.50	
							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 12th month (RAD Code 476) after the month of service, respectively. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1 W&I Code 14115					

Provider Name							Fiscal Period		Provider NPI		Adjustments
TAHOE FOREST HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1538265780		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SWING BEDS											
11	4	D-1	I	XIX	5.00	1	Medicare Swing Bed Days through December 31, 2011	52	39	91	
	4	D-1	I	XIX	6.00	1	Medicare Swing Bed Days after December 31, 2011	56	53	109	
	4	D-1	I	XIX	7.00	1	Medi-Cal Swing Bed Days through December 31, 2011	50	(39)	11	
	4	D-1	I	XIX	8.00	1	Medi-Cal Swing Bed Days after December 31, 2011	53	(53)	0	
To adjust Swing Bed Days to agree with the patient census, and the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through November 6, 2013 Run Date: November 7, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, 413.70, 413.114, 433.139, and 485.645 CMS Pub. 15-1, Sections 2230 et seq., 2231, 2300, 2304, 2404, and 2408 CMS Pub. 15-2, Sections 4025 et seq. CCR, Title 22, Sections 51173, 51247, 51511, 51541, and 51542											
12	4	D-1	I	XIX	17.00	1	Medicare Swing Bed Rate through December 31, 2011	\$0.00	\$1,707.03	\$1,707.03	
	4	D-1	I	XIX	18.00	1	Medicare Swing Bed Rate After December 31, 2011	0.00	1,707.03	1,707.03	
To include the Critical Access Hospital Medicare Swing Bed Rate to properly determine the swing bed carve-out cost from the adults and pediatrics cost center. 42 CFR Sections 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, 413.70, 433.139, and 485.645 CMS Pub. 15-1, Sections 2230 et seq., 2231, 2304, 2404, and 2408 CMS Pub. 15-2, Sections 4025 et seq.											
13	4	D-1	I	XIX	20.00	1	Medi-Cal Swing Bed Rate After December 31, 2011	\$312.86	(\$7.71)	\$305.15	
To adjust reported Medi-Cal Swing Bed Rates to agree with the published Medi-Cal Swing Bed Rates for the audit period. 42 CFR Sections 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, 413.70, 433.139, and 485.645 CMS Pub. 15-1, Sections 2230 et seq., 2231, 2304, 2404, and 2408 CMS Pub. 15-2, Sections 4025 et seq.											

Provider Name							Fiscal Period			Provider NPI		Adjustments
TAHOE FOREST HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1538265780		20
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DP-NF												
14	DPNF 1	S-3	I	XIX	19.00	7	Medi-Cal Days - Skilled Nursing Facility To adjust Medi-Cal DP-NF Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through August 15, 2013 Report Date: August 16, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542	0	10,787	10,787 *		
15	DPNF 1	S-3	I	XIX	19.00	7	Medi-Cal Days - Skilled Nursing Facility To eliminate Medi-Cal days for services reimbursable under Medicare Part A in conjunction with adjustment number 19. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	* 10,787	(172)	10,615		

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
TAHOE FOREST HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1538265780		20
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>ADJUSTMENT TO OTHER MATTERS</u>												
	1	Not Reported						Medi-Cal Overpayments	\$0			
16								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		\$3,637		
17								To recover Medi-Cal overpayments because the acute inpatients' 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		5,024 \$8,661	\$8,661	
	DPNF 1	Not Reported						Medi-Cal Overpayments	\$0			
18								To recover Medi-Cal overpayments because the DP patients' 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		\$11,589		
19								To recover Medi-Cal overpayments for services reimbursable under Medicare Part A in conjunction with adjustment number 15. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		73,035		
20								To offset Medicare Part B reimbursement for services included in the DP-NF per diem rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		75 \$84,699	\$84,699	