

**REPORT
ON THE
HOME OFFICE AUDIT**

**TAHOE FOREST HOSPITAL DISTRICT
TRUCKEE, CALIFORNIA**

**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
Auditor: Lucille Ramos**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 18, 2014

Jaye Chasseur, Controller
Tahoe Forest Hospital District
P.O. Box 759
Truckee, CA 96160

TAHOE FOREST HOSPITAL DISTRICT
FISCAL PERIOD ENDED JUNE 30, 2012

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended June 30, 2012. 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 data presented in the Summary of Audited Home Office Costs to Health Care Facilities represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Summary of Audited Home Office Costs to Health Care Facilities and Supporting Schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Jaye Chasseur, Controller
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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

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SUMMARY OF AUDITED HOME OFFICE CAPITAL AND NONCAPITAL RELATED COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

HEALTH CARE FACILITIES

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		CAPITAL RELATED (SCHEDULE 3) 1	NONCAPITAL RELATED (SCHEDULE 3-1) 2	TOTAL AUDITED H.O. COSTS (COLUMN 1 + 2) 3
		FROM	TO			
1. Tahoe Forest Hospital	1538265780	07/01/11	06/30/12	\$1,233,638	\$11,752,129	\$12,985,767
2. Incline Village Health Center	1801957667	07/01/11	06/30/12	147,094	1,376,128	1,523,222
3.				0	0	0
4.				0	0	0
5.				0	0	0
6.				0	0	0
7.				0	0	0
8.				0	0	0
9.				0	0	0
10.				0	0	0
11.				0	0	0
12.				0	0	0
13.				0	0	0
14.				0	0	0
15.				0	0	0
16.				0	0	0
17.				0	0	0
18.				0	0	0
0				0	0	0
0				0	0	0

SUBTOTAL (LINES 1 THROUGH 18)

\$1,380,732 \$13,128,257 \$14,508,989

OTHER COMPONENTS

19. Tahoe Forest Hospice	1497811012	07/01/11	06/30/12	\$20,012	\$152,627	\$172,639
20. Physician Practice	1750412300	07/01/11	06/30/12	0	0	0
21. Child Care Center		07/01/11	06/30/12	17,780	125,874	143,654
22. Retail Pharmacy		07/01/11	06/30/12	35,207	279,551	314,758
23. Foundation		07/01/11	06/30/12	21,583	159,465	181,048
24. MOB		07/01/11	06/30/12	1,026	8,371	9,397
25. Life Center		07/01/11	06/30/12	18,312	142,112	160,424
26. Community Relations		07/01/11	06/30/12	12,314	94,637	106,951
27.				0	0	0
28.				0	0	0
29.				0	0	0
30.				0	0	0
31.				0	0	0
32.				0	0	0
33.				0	0	0

SUBTOTAL (LINES 19 THROUGH 33)

\$126,235 \$962,637 \$1,088,872

GRAND TOTAL

\$1,506,967 \$14,090,894 \$15,597,861

COMPARISON OF REPORTED AND AUDITED HOME OFFICE COSTS

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICTFISCAL PERIOD ENDED:
JUNE 30, 2012

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		REPORTED HOME OFFICE COSTS (SCH. 9)	AUDITED H.O. COSTS (SCH. 3 & 3-1)	VARIANCE (COLUMN 2-1)	
		FROM	TO	1	2	3	
<u>HEALTH CARE FACILITIES</u>							
1.	Tahoe Forest Hospital	1538265780	07/01/11	06/30/12	\$13,011,703	\$12,985,767	(\$25,936)
2.	Incline Village Health Center	1801957667	07/01/11	06/30/12	1,526,300	1,523,222	(3,078)
3.					0	0	0
4.					0	0	0
5.					0	0	0
6.					0	0	0
7.					0	0	0
8.					0	0	0
9.					0	0	0
10.					0	0	0
11.					0	0	0
12.					0	0	0
13.					0	0	0
14.					0	0	0
15.					0	0	0
16.					0	0	0
17.					0	0	0
18.					0	0	0
0					0	0	0
0					0	0	0
SUBTOTAL (LINES 1 THROUGH 18)					\$14,538,003	\$14,508,989	(\$29,014)
<u>OTHER COMPONENTS</u>							
19.	Tahoe Forest Hospice	1497811012	07/01/11	06/30/12	\$173,058	\$172,639	(\$419)
20.	Physician Practice	1750412300	07/01/11	06/30/12	0	0	0
21.	Child Care Center		07/01/11	06/30/12	144,028	143,654	(374)
22.	Retail Pharmacy		07/01/11	06/30/12	315,499	314,758	(741)
23.	Foundation		07/01/11	06/30/12	181,502	181,048	(454)
24.	MOB		07/01/11	06/30/12	9,419	9,397	(22)
25.	Life Center		07/01/11	06/30/12	160,811	160,424	(387)
26.	Community Relations		07/01/11	06/30/12	107,212	106,951	(261)
27.					0	0	0
28.					0	0	0
29.					0	0	0
30.					0	0	0
31.					0	0	0
32.					0	0	0
33.					0	0	0
SUBTOTAL (LINES 19 THROUGH 33)					\$1,091,529	\$1,088,872	(\$2,657)
GRAND TOTAL					\$15,629,532	\$15,597,861	(\$31,671)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - CAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

HEALTH CARE FACILITIES

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT CAPITAL COSTS (SCHEDULE 7) 1	FUNCTIONAL CAPITAL COSTS (SCHEDULE 5) 2	POOLED CAPITAL COSTS (SCHEDULE 4) 3	TOTAL CAPITAL COSTS (COL. 1 TO 3)
		FROM	TO				
1. Tahoe Forest Hospital	1538265780	07/01/11	06/30/12	\$0	\$0	\$1,233,638	\$1,233,638
2. Incline Village Health Center	1801957667	07/01/11	06/30/12	0	0	147,094	147,094
3.				0	0	0	0
4.				0	0	0	0
5.				0	0	0	0
6.				0	0	0	0
7.				0	0	0	0
8.				0	0	0	0
9.				0	0	0	0
10.				0	0	0	0
11.				0	0	0	0
12.				0	0	0	0
13.				0	0	0	0
14.				0	0	0	0
15.				0	0	0	0
16.				0	0	0	0
17.				0	0	0	0
18.				0	0	0	0
0				0	0	0	0
0				0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)				\$0	\$0	\$1,380,732	\$1,380,732

OTHER COMPONENTS

19. Tahoe Forest Hospice	1497811012	07/01/11	06/30/12	\$0	\$0	\$20,012	\$20,012
20. Physician Practice	1750412300	07/01/11	06/30/12	0	0	0	0
21. Child Care Center		07/01/11	06/30/12	0	0	17,780	17,780
22. Retail Pharmacy		07/01/11	06/30/12	0	0	35,207	35,207
23. Foundation		07/01/11	06/30/12	0	0	21,583	21,583
24. MOB		07/01/11	06/30/12	0	0	1,026	1,026
25. Life Center		07/01/11	06/30/12	0	0	18,312	18,312
26. Community Relations		07/01/11	06/30/12	0	0	12,314	12,314
27.				0	0	0	0
28.				0	0	0	0
29.				0	0	0	0
30.				0	0	0	0
31.				0	0	0	0
32.				0	0	0	0
33.				0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)				\$0	\$0	\$126,235	\$126,235
GRAND TOTAL				\$0	\$0	\$1,506,967	\$1,506,967

(To Schedule 1 & 2)

SUMMARY ALLOCATION OF HOME OFFICE COSTS - NONCAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT COSTS (SCH. 7-1) 1	FUNCTIONAL COSTS (SCH. 5-1) 2	POOLED COSTS (SCH. 4) 3	TOTAL NONCAPITAL COSTS (COL. 1 TO 3)	
		FROM	TO					
<u>HEALTH CARE FACILITIES</u>								
1.	Tahoe Forest Hospital	1538265780	07/01/11	06/30/12	\$0	\$1,688,713	\$10,063,416	\$11,752,129
2.	Incline Village Health Center	1801957667	07/01/11	06/30/12	0	176,208	1,199,920	1,376,128
3.					0	0	0	0
4.					0	0	0	0
5.					0	0	0	0
6.					0	0	0	0
7.					0	0	0	0
8.					0	0	0	0
9.					0	0	0	0
10.					0	0	0	0
11.					0	0	0	0
12.					0	0	0	0
13.					0	0	0	0
14.					0	0	0	0
15.					0	0	0	0
16.					0	0	0	0
17.					0	0	0	0
18.					0	0	0	0
0					0	0	0	0
0					0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)					\$0	\$1,864,921	\$11,263,336	\$13,128,257
<u>OTHER COMPONENTS</u>								
19.	Tahoe Forest Hospice	1497811012	07/01/11	06/30/12	\$0	(\$10,620)	\$163,247	\$152,627
20.	Physician Practice	1750412300	07/01/11	06/30/12	0	0	0	0
21.	Child Care Center		07/01/11	06/30/12	0	(19,168)	145,042	125,874
22.	Retail Pharmacy		07/01/11	06/30/12	0	(7,653)	287,204	279,551
23.	Foundation		07/01/11	06/30/12	0	(16,599)	176,064	159,465
24.	MOB		07/01/11	06/30/12	0	0	8,371	8,371
25.	Life Center		07/01/11	06/30/12	0	(7,269)	149,381	142,112
26.	Community Relations		07/01/11	06/30/12	0	(5,818)	100,455	94,637
27.					0	0	0	0
28.					0	0	0	0
29.					0	0	0	0
30.					0	0	0	0
31.					0	0	0	0
32.					0	0	0	0
33.					0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)					\$0	(\$67,127)	\$1,029,764	\$962,637
GRAND TOTAL					\$0	\$1,797,794	\$12,293,100	\$14,090,894

(To Schedule 1 & 2)

POOLED ALLOCATION OF HOME OFFICE COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

	PROVIDER NPI	TOTAL COST (SCH. G, COL. 1) 1	CAPITAL (SCH. 8) 2	NONCAPITAL (SCH. 8) 3	TOTAL POOLED (COL. 2 + 3) 4	
HEALTH CARE FACILITIES						
1.	Tahoe Forest Hospital	1538265780	\$75,243,924	\$1,233,638	\$10,063,416	\$11,297,054
2.	Incline Village Health Center	1801957667	8,971,777	147,094	1,199,920	1,347,014
3.		0		0	0	0
4.		0		0	0	0
5.		0		0	0	0
6.		0		0	0	0
7.		0		0	0	0
8.		0		0	0	0
9.		0		0	0	0
10.		0		0	0	0
11.		0		0	0	0
12.		0		0	0	0
13.		0		0	0	0
14.		0		0	0	0
15.		0		0	0	0
16.		0		0	0	0
17.		0		0	0	0
18.		0		0	0	0
0		0		0	0	0
0		0		0	0	0
SUBTOTAL (LINES 1 THROUGH 18)			\$84,215,701	\$1,380,732	\$11,263,336	\$12,644,068

OTHER COMPONENTS

19.	Tahoe Forest Hospice	1497811012	\$1,220,593	\$20,012	\$163,247	\$183,259
20.	Physician Practice	1750412300	0	0	0	0
21.	Child Care Center		1,084,475	17,780	145,042	162,822
22.	Retail Pharmacy		2,147,416	35,207	287,204	322,411
23.	Foundation		1,316,426	21,583	176,064	197,647
24.	MOB		62,591	1,026	8,371	9,397
25.	Life Center		1,116,920	18,312	149,381	167,693
26.	Community Relations		751,100	12,314	100,455	112,769
27.		0		0	0	0
28.		0		0	0	0
29.		0		0	0	0
30.		0		0	0	0
31.		0		0	0	0
32.		0		0	0	0
33.		0		0	0	0
SUBTOTAL (LINES 19 THROUGH 33)			\$7,699,521	\$126,235	\$1,029,764	\$1,155,999
GRAND TOTAL			\$91,915,222	\$1,506,967	\$12,293,100	\$13,800,067
						(To Schedule 3)(To Schedule 3-1)

MULTIPLIER

0.016395 0.133744

FUNCTIONAL ALLOCATION OF EXPENSES TO
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

	PROVIDER NPI	Old Cap. Related- Buildings & 1.00	1.01	Old Cap. Related- Movable 2.00	2.01	New Cap. Related- Buildings & 4.00	4.01
HEALTH CARE FACILITIES							
1.	Tahoe Forest Hospital	1538265780	\$0	\$0	\$0	\$0	\$0
2.	Incline Village Health Center	1801957667	0	0	0	0	0
3.		0	0	0	0	0	0
4.		0	0	0	0	0	0
5.		0	0	0	0	0	0
6.		0	0	0	0	0	0
7.		0	0	0	0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
0		0	0	0	0	0	0
0		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)			\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
19.	Tahoe Forest Hospice	1497811012	\$0	\$0	\$0	\$0	\$0
20.	Physician Practice	1750412300	0	0	0	0	0
21.	Child Care Center		0	0	0	0	0
22.	Retail Pharmacy		0	0	0	0	0
23.	Foundation		0	0	0	0	0
24.	MOB		0	0	0	0	0
25.	Life Center		0	0	0	0	0
26.	Community Relations		0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)			\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO
CHAIN COMPONENTS - CAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

	PROVIDER NPI	New Cap. Related- Movable 5.00	5.01	Insurance Premiums 7.00	Taxes and Licenses - Not INCM 8.00	Other 9.00	AUDITED TOTAL CAPITAL
HEALTH CARE FACILITIES							
1.	Tahoe Forest Hospital 1538265780	\$0	\$0	\$0	\$0	\$0	\$0
2.	Incline Village Health Center 1801957667	0	0	0	0	0	0
3.		0	0	0	0	0	0
4.		0	0	0	0	0	0
5.		0	0	0	0	0	0
6.		0	0	0	0	0	0
7.		0	0	0	0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
0		0	0	0	0	0	0
0		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)		\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS							
19.	Tahoe Forest Hospice 1497811012	\$0	\$0	\$0	\$0	\$0	\$0
20.	Physician Practice 1750412300	0	0	0	0	0	0
21.	Child Care Center	0	0	0	0	0	0
22.	Retail Pharmacy	0	0	0	0	0	0
23.	Foundation	0	0	0	0	0	0
24.	MOB	0	0	0	0	0	0
25.	Life Center	0	0	0	0	0	0
26.	Community Relations	0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)		\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL		\$0	\$0	\$0	\$0	\$0	\$0

(To Schedule 3)

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

HEALTH CARE FACILITIES

	PROVIDER NPI	Auditing & Accounting Fees 18	Utilities 19	Communication s 20	Travel & Entertainment 21	Transportation 22	Cleaning Office & Admin Supplies 23	Minor Equipment Expensed 24
1.	Tahoe Forest Hospital	1538265780	\$0	\$0	\$0	\$0	\$0	\$0
2.	Incline Village Health Center	1801957667	0	0	0	0	0	0
3.			0	0	0	0	0	0
4.			0	0	0	0	0	0
5.			0	0	0	0	0	0
6.			0	0	0	0	0	0
7.			0	0	0	0	0	0
8.			0	0	0	0	0	0
9.			0	0	0	0	0	0
10.			0	0	0	0	0	0
11.			0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
0			0	0	0	0	0	0
0			0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)			\$0	\$0	\$0	\$0	\$0	\$0

OTHER COMPONENTS

19.	Tahoe Forest Hospice	1497811012	\$0	\$0	\$0	\$0	\$0	\$0
20.	Physician Practice	1750412300	0	0	0	0	0	0
21.	Child Care Center		0	0	0	0	0	0
22.	Retail Pharmacy		0	0	0	0	0	0
23.	Foundation		0	0	0	0	0	0
24.	MOB		0	0	0	0	0	0
25.	Life Center		0	0	0	0	0	0
26.	Community Relations		0	0	0	0	0	0
27.			0	0	0	0	0	0
28.			0	0	0	0	0	0
29.			0	0	0	0	0	0
30.			0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.			0	0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

	PROVIDER NPI	Repairs & Maintenance 25	Dues & Subscriptions 26	Contributions 27	Insurance Premium-Non Capital Related 28	Taxes & Licenses - Non Capital Related 29	Interest Expense 30	Non Repair Purchased Service 31
HEALTH CARE FACILITIES								
1.	Tahoe Forest Hospital 1538265780	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.	Incline Village Health Center 1801957667	0	0	0	0	0	0	0
3.		0	0	0	0	0	0	0
4.		0	0	0	0	0	0	0
5.		0	0	0	0	0	0	0
6.		0	0	0	0	0	0	0
7.		0	0	0	0	0	0	0
8.		0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
0		0	0	0	0	0	0	0
0		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)		\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER COMPONENTS								
19.	Tahoe Forest Hospice 1497811012	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.	Physician Practice 1750412300	0	0	0	0	0	0	0
21.	Child Care Center	0	0	0	0	0	0	0
22.	Retail Pharmacy	0	0	0	0	0	0	0
23.	Foundation	0	0	0	0	0	0	0
24.	MOB	0	0	0	0	0	0	0
25.	Life Center	0	0	0	0	0	0	0
26.	Community Relations	0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)		\$0	\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS - NONCAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

	PROVIDER NPI	Advertising 32	Other Fees 33	Training/Employee Programs 34	Other 35	Emp Ben - Benefits 35.02	Business Office - Salaries 35.07	Business Office - Benefits 35.08
HEALTH CARE FACILITIES								
1.	Tahoe Forest Hospital 1538265780	\$0	\$0	\$0	\$0	(\$568,717)	\$976,684	\$428,070
2.	Incline Village Health Center 1801957667	0	0	0	0	(51,457)	98,807	43,306
3.		0	0	0	0	0	0	0
4.		0	0	0	0	0	0	0
5.		0	0	0	0	0	0	0
6.		0	0	0	0	0	0	0
7.		0	0	0	0	0	0	0
8.		0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
0		0	0	0	0	0	0	0
0		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)		\$0	\$0	\$0	\$0	(\$620,174)	\$1,075,491	\$471,376
OTHER COMPONENTS								
19.	Tahoe Forest Hospice 1497811012	\$0	\$0	\$0	\$0	(\$11,829)	\$0	\$0
20.	Physician Practice 1750412300	0	0	0	0	0	0	0
21.	Child Care Center	0	0	0	0	(19,168)	0	0
22.	Retail Pharmacy	0	0	0	0	(7,653)	0	0
23.	Foundation	0	0	0	0	(16,599)	0	0
24.	MOB	0	0	0	0	0	0	0
25.	Life Center	0	0	0	0	(7,269)	0	0
26.	Community Relations	0	0	0	0	(5,818)	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)		\$0	\$0	\$0	\$0	(\$68,336)	\$0	\$0
GRAND TOTAL		\$0	\$0	\$0	\$0	(\$688,510)	\$1,075,491	\$471,376

**FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS - NONCAPITAL RELATED**

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

	PROVIDER NPI	Business Office- Other	Business Office- New Cap	Managed Care- Salary	Managed Care- Benefits	Managed Care- Other	AUDITED TOTAL NONCAPITAL	
		35.09	35.1	35.11	35.12	35.13		
<u>HEALTH CARE FACILITIES</u>								
1.	Tahoe Forest Hospital	1538265780	\$757,528	\$0	\$60,649	\$3,827	\$30,673	\$1,688,713
2.	Incline Village Health Center	1801957667	76,635	0	5,684	359	2,875	176,208
3.			0	0	0	0	0	0
4.			0	0	0	0	0	0
5.			0	0	0	0	0	0
6.			0	0	0	0	0	0
7.			0	0	0	0	0	0
8.			0	0	0	0	0	0
9.			0	0	0	0	0	0
10.			0	0	0	0	0	0
11.			0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
0			0	0	0	0	0	0
0			0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)			\$834,163	\$0	\$66,333	\$4,185	\$33,547	\$1,864,921
<u>OTHER COMPONENTS</u>								
19.	Tahoe Forest Hospice	1497811012	\$0	\$0	\$770	\$49	\$390	(\$10,620)
20.	Physician Practice	1750412300	0	0	0	0	0	0
21.	Child Care Center		0	0	0	0	0	(19,168)
22.	Retail Pharmacy		0	0	0	0	0	(7,653)
23.	Foundation		0	0	0	0	0	(16,599)
24.	MOB		0	0	0	0	0	0
25.	Life Center		0	0	0	0	0	(7,269)
26.	Community Relations		0	0	0	0	0	(5,818)
27.			0	0	0	0	0	0
28.			0	0	0	0	0	0
29.			0	0	0	0	0	0
30.			0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.			0	0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)			\$0	\$0	\$770	\$49	\$390	(\$67,127)
GRAND TOTAL			\$834,163	\$0	\$67,103	\$4,234	\$33,937	\$1,797,794

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - CAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

HEALTH CARE FACILITIES

	PROVIDER NPI	Old Cap. Related- (Statistics) 1.00 (Adj.)	(Statistics) 1.01 (Adj.)	Old Cap. Related- (Statistics) 2.00 (Adj.)	(Statistics) 2.01 (Adj.)	New Cap. Related- (Statistics) 4.00 (Adj.)	(Statistics) 4.01 (Adj.)
1.	Tahoe Forest Hospital	1538265780	0	0	0	0	0
2.	Incline Village Health Center	1801957667	0	0	0	0	0
3.		0	0	0	0	0	0
4.		0	0	0	0	0	0
5.		0	0	0	0	0	0
6.		0	0	0	0	0	0
7.		0	0	0	0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
0		0	0	0	0	0	0
0		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)			0	0	0	0	0

OTHER COMPONENTS

19.	Tahoe Forest Hospice	1497811012	0	0	0	0	0
20.	Physician Practice	1750412300	0	0	0	0	0
21.	Child Care Center		0	0	0	0	0
22.	Retail Pharmacy		0	0	0	0	0
23.	Foundation		0	0	0	0	0
24.	MOB	0	0	0	0	0	0
25.	Life Center		0	0	0	0	0
26.	Community Relations		0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)			0	0	0	0	0
GRAND TOTAL			0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - CAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

		PROVIDER NPI	New Cap. Related- (Statistics) 5.00 (Adj.)	(Statistics) 5.01 (Adj.)	Insurance Premiums (Statistics) 7.00 (Adj.)	Taxes and Licenses - Not (Statistics) 8.00 (Adj.)	Other (Statistics) 9.00 (Adj.)
HEALTH CARE FACILITIES							
1.	Tahoe Forest Hospital	1538265780	0	0	0	0	0
2.	Incline Village Health Center	1801957667	0	0	0	0	0
3.			0	0	0	0	0
4.			0	0	0	0	0
5.			0	0	0	0	0
6.			0	0	0	0	0
7.			0	0	0	0	0
8.			0	0	0	0	0
9.			0	0	0	0	0
10.			0	0	0	0	0
11.			0	0	0	0	0
12.			0	0	0	0	0
13.			0	0	0	0	0
14.			0	0	0	0	0
15.			0	0	0	0	0
16.			0	0	0	0	0
17.			0	0	0	0	0
18.			0	0	0	0	0
0			0	0	0	0	0
0			0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)			0	0	0	0	0
OTHER COMPONENTS							
19.	Tahoe Forest Hospice	1497811012	0	0	0	0	0
20.	Physician Practice	1750412300	0	0	0	0	0
21.	Child Care Center		0	0	0	0	0
22.	Retail Pharmacy		0	0	0	0	0
23.	Foundation		0	0	0	0	0
24.	MOB		0	0	0	0	0
25.	Life Center		0	0	0	0	0
26.	Community Relations		0	0	0	0	0
27.			0	0	0	0	0
28.			0	0	0	0	0
29.			0	0	0	0	0
30.			0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)			0	0	0	0	0
GRAND TOTAL			0	0	0	0	0
TOTAL STATISTICS			0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)			\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER			0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

HEALTH CARE FACILITIES

	PROVIDER NPI	Salaries of Officers (Statistics) 11.00 (Adj.)	Salaries & Wages of (Statistics) 12.00 (Adj.)	Payroll Taxes (Statistics) 13.00 (Adj.)	Employee Benefits- (Statistics) 14.00 (Adj.)	Employee Benefits- (Statistics) 15.00 (Adj.)	Profit Sharing/Pensi (Statistics) 16.00 (Adj.)
1.	Tahoe Forest Hospital	1538265780	0	0	0	0	0
2.	Incline Village Health Center	1801957667	0	0	0	0	0
3.		0		0	0	0	0
4.		0		0	0	0	0
5.		0		0	0	0	0
6.		0		0	0	0	0
7.		0		0	0	0	0
8.		0		0	0	0	0
9.		0		0	0	0	0
10.		0		0	0	0	0
11.		0		0	0	0	0
12.		0		0	0	0	0
13.		0		0	0	0	0
14.		0		0	0	0	0
15.		0		0	0	0	0
16.		0		0	0	0	0
17.		0		0	0	0	0
18.		0		0	0	0	0
0		0		0	0	0	0
0		0		0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)			0	0	0	0	0

OTHER COMPONENTS

19.	Tahoe Forest Hospice	1497811012	0	0	0	0	0
20.	Physician Practice	1750412300	0	0	0	0	0
21.	Child Care Center		0	0	0	0	0
22.	Retail Pharmacy		0	0	0	0	0
23.	Foundation		0	0	0	0	0
24.	MOB	0		0	0	0	0
25.	Life Center		0	0	0	0	0
26.	Community Relations		0	0	0	0	0
27.		0		0	0	0	0
28.		0		0	0	0	0
29.		0		0	0	0	0
30.		0		0	0	0	0
31.		0		0	0	0	0
32.		0		0	0	0	0
33.		0		0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)			0	0	0	0	0
GRAND TOTAL			0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

HEALTH CARE FACILITIES

	PROVIDER NPI	Legal Fees (Statistics) 17.00 (Adj.)	Auditing & Accounting (Statistics) 18.00 (Adj.)	Utilities (Statistics) 19.00 (Adj.)	Communications (Statistics) 20.00 (Adj.)	Travel & Entertainment (Statistics) 21.00 (Adj.)	Transportation (Statistics) 22.00 (Adj.)
1.	Tahoe Forest Hospital 1538265780	0	0	0	0	0	0
2.	Incline Village Health Center 1801957667	0	0	0	0	0	0
3.		0	0	0	0	0	0
4.		0	0	0	0	0	0
5.		0	0	0	0	0	0
6.		0	0	0	0	0	0
7.		0	0	0	0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
0		0	0	0	0	0	0
0		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)		0	0	0	0	0	0

OTHER COMPONENTS

19.	Tahoe Forest Hospice 1497811012	0	0	0	0	0	0
20.	Physician Practice 1750412300	0	0	0	0	0	0
21.	Child Care Center	0	0	0	0	0	0
22.	Retail Pharmacy	0	0	0	0	0	0
23.	Foundation	0	0	0	0	0	0
24.	MOB	0	0	0	0	0	0
25.	Life Center	0	0	0	0	0	0
26.	Community Relations	0	0	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)		0	0	0	0	0	0
GRAND TOTAL		0	0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

HEALTH CARE FACILITIES

	PROVIDER NPI	Cleaning Office & (Statistics) 23.00 (Adj.)	Minor Equipment (Statistics) 24.00 (Adj.)	Repairs & Maintenance (Statistics) 25.00 (Adj.)	Dues & Subscriptions (Statistics) 26.00 (Adj.)	Contributions (Statistics) 27.00 (Adj.)	Insurance Premium-Non (Statistics) 28.00 (Adj.)
1.	Tahoe Forest Hospital	1538265780	0	0	0	0	0
2.	Incline Village Health Center	1801957667	0	0	0	0	0
3.			0	0	0	0	0
4.			0	0	0	0	0
5.			0	0	0	0	0
6.			0	0	0	0	0
7.			0	0	0	0	0
8.			0	0	0	0	0
9.			0	0	0	0	0
10.			0	0	0	0	0
11.			0	0	0	0	0
12.			0	0	0	0	0
13.			0	0	0	0	0
14.			0	0	0	0	0
15.			0	0	0	0	0
16.			0	0	0	0	0
17.			0	0	0	0	0
18.			0	0	0	0	0
0			0	0	0	0	0
0			0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)			0	0	0	0	0

OTHER COMPONENTS

19.	Tahoe Forest Hospice	1497811012	0	0	0	0	0
20.	Physician Practice	1750412300	0	0	0	0	0
21.	Child Care Center		0	0	0	0	0
22.	Retail Pharmacy		0	0	0	0	0
23.	Foundation		0	0	0	0	0
24.	MOB		0	0	0	0	0
25.	Life Center		0	0	0	0	0
26.	Community Relations		0	0	0	0	0
27.			0	0	0	0	0
28.			0	0	0	0	0
29.			0	0	0	0	0
30.			0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)			0	0	0	0	0
GRAND TOTAL			0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

HEALTH CARE FACILITIES

	PROVIDER NPI	Taxes & Licenses - (Statistics) 29.00 (Adj.)	Interest Expense (Statistics) 30.00 (Adj.)	Non Repair Purchased (Statistics) 31.00 (Adj.)	Advertising (Statistics) 32.00 (Adj.)	Other Fees (Statistics) 33.00 (Adj.)	Training/Empl oyee (Statistics) 34.00 (Adj.)
1.	Tahoe Forest Hospital	1538265780	0	0	0	0	0
2.	Incline Village Health Center	1801957667	0	0	0	0	0
3.			0	0	0	0	0
4.			0	0	0	0	0
5.			0	0	0	0	0
6.			0	0	0	0	0
7.			0	0	0	0	0
8.			0	0	0	0	0
9.			0	0	0	0	0
10.			0	0	0	0	0
11.			0	0	0	0	0
12.			0	0	0	0	0
13.			0	0	0	0	0
14.			0	0	0	0	0
15.			0	0	0	0	0
16.			0	0	0	0	0
17.			0	0	0	0	0
18.			0	0	0	0	0
0			0	0	0	0	0
0			0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)			0	0	0	0	0

OTHER COMPONENTS

19.	Tahoe Forest Hospice	1497811012	0	0	0	0	0
20.	Physician Practice	1750412300	0	0	0	0	0
21.	Child Care Center		0	0	0	0	0
22.	Retail Pharmacy		0	0	0	0	0
23.	Foundation		0	0	0	0	0
24.	MOB		0	0	0	0	0
25.	Life Center		0	0	0	0	0
26.	Community Relations		0	0	0	0	0
27.			0	0	0	0	0
28.			0	0	0	0	0
29.			0	0	0	0	0
30.			0	0	0	0	0
31.			0	0	0	0	0
32.			0	0	0	0	0
33.			0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)			0	0	0	0	0
GRAND TOTAL			0	0	0	0	0

TOTAL STATISTICS	0	0	0	0	0	0
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$0	\$0	\$0	\$0	\$0	\$0
UNIT COST MULTIPLIER	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

**FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN
COMPONENTS STATISTICS - NONCAPITAL RELATED**

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

	PROVIDER NPI	Other (Statistics) 35.00 (Adj.)	Emp Ben - Benefits (Production FTE's) 35.02 (Adj.)	Business Office- Salaries (Patient Charges) 35.07 (Adj.)	Business Office- Benefits (Patient Charges) 35.08 (Adj.)	Business Office- Other (Patient Charges) 35.09 (Adj.)	Business Office- New Cap (Patient Charges) 35.10 (Adj.)
<u>HEALTH CARE FACILITIES</u>							
1.	Tahoe Forest Hospital 1538265780	0	32,549	132,474,283	132,474,283	132,474,283	132,474,283
2.	Incline Village Health Center 1801957667	0	2,945	13,401,794	13,401,794	13,401,794	13,401,794
3.		0	0	0	0	0	0
4.		0	0	0	0	0	0
5.		0	0	0	0	0	0
6.		0	0	0	0	0	0
7.		0	0	0	0	0	0
8.		0	0	0	0	0	0
9.		0	0	0	0	0	0
10.		0	0	0	0	0	0
11.		0	0	0	0	0	0
12.		0	0	0	0	0	0
13.		0	0	0	0	0	0
14.		0	0	0	0	0	0
15.		0	0	0	0	0	0
16.		0	0	0	0	0	0
17.		0	0	0	0	0	0
18.		0	0	0	0	0	0
0		0	0	0	0	0	0
0		0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)		0	35,494	145,876,077	145,876,077	145,876,077	145,876,077
<u>OTHER COMPONENTS</u>							
19.	Tahoe Forest Hospice 1497811012	0	677	0	0	0	0
20.	Physician Practice 1750412300	0	0	0	0	0	0
21.	Child Care Center	0	1097	0	0	0	0
22.	Retail Pharmacy	0	438	0	0	0	0
23.	Foundation	0	950	0	0	0	0
24.	MOB	0	0	0	0	0	0
25.	Life Center	0	416	0	0	0	0
26.	Community Relations	0	333	0	0	0	0
27.		0	0	0	0	0	0
28.		0	0	0	0	0	0
29.		0	0	0	0	0	0
30.		0	0	0	0	0	0
31.		0	0	0	0	0	0
32.		0	0	0	0	0	0
33.		0	0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)		0	3,911	0	0	0	0
GRAND TOTAL		0	39,405	145,876,077	145,876,077	145,876,077	145,876,077
TOTAL STATISTICS		0	39,405	145,876,077	145,876,077	145,876,077	145,876,077
COST TO BE ALLOCATED (FROM SCHEDULE 8)		\$0	(\$688,510)	\$1,075,491	\$471,376	\$834,163	\$0
UNIT COST MULTIPLIER		0.000000	(17.472656)	0.007373	0.003231	0.005718	0.000000

FUNCTIONAL ALLOCATION OF EXPENSES TO CHAIN COMPONENTS STATISTICS - NONCAPITAL RELATED

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

HEALTH CARE FACILITIES

	PROVIDER NPI	Managed Care- Salary (Patient Charges) 35.11 (Adj.)	Managed Care- Benefits (Patient Charges) 35.12 (Adj.)	Managed Care- Other (Patient Charges) 35.13 (Adj.)
1. Tahoe Forest Hospital	1538265780	143,005,330	143,005,330	143,005,330
2. Incline Village Health Center	1801957667	13,401,794	13,401,794	13,401,794
3.		0	0	0
4.		0	0	0
5.		0	0	0
6.		0	0	0
7.		0	0	0
8.		0	0	0
9.		0	0	0
10.		0	0	0
11.		0	0	0
12.		0	0	0
13.		0	0	0
14.		0	0	0
15.		0	0	0
16.		0	0	0
17.		0	0	0
18.		0	0	0
0		0	0	0
0		0	0	0
SUBTOTAL (LINES 1 THROUGH 18)		156,407,124	156,407,124	156,407,124

OTHER COMPONENTS

19. Tahoe Forest Hospice	1497811012	1816522	1816522	1816522
20. Physician Practice	1750412300	0	0	0
21. Child Care Center		0	0	0
22. Retail Pharmacy		0	0	0
23. Foundation		0	0	0
24. MOB		0	0	0
25. Life Center		0	0	0
26. Community Relations		0	0	0
27.		0	0	0
28.		0	0	0
29.		0	0	0
30.		0	0	0
31.		0	0	0
32.		0	0	0
33.		0	0	0
SUBTOTAL (LINES 19 THROUGH 33)		1,816,522	1,816,522	1,816,522
GRAND TOTAL		158,223,646	158,223,646	158,223,646

TOTAL STATISTICS	158,223,646	158,223,646	158,223,646
COST TO BE ALLOCATED (FROM SCHEDULE 8)	\$67,103	\$4,234	\$33,937
UNIT COST MULTIPLIER	0.000424	0.000027	0.000214

DIRECT ALLOCATION OF CAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

	PROVIDER NPI	REPORTED TOTAL (SCH. E)						AUDITED TOTAL
			(Adj.)					
<u>HEALTH CARE FACILITIES</u>								
1.	Tahoe Forest Hospital	1538265780	\$0	\$0	\$0	\$0	\$0	\$0
2.	Incline Village Health Center	1801957667	0	0	0	0	0	0
3.			0	0	0	0	0	0
4.			0	0	0	0	0	0
5.			0	0	0	0	0	0
6.			0	0	0	0	0	0
7.			0	0	0	0	0	0
8.			0	0	0	0	0	0
9.			0	0	0	0	0	0
10.			0	0	0	0	0	0
11.			0	0	0	0	0	0
12.			0	0	0	0	0	0
13.			0	0	0	0	0	0
14.			0	0	0	0	0	0
15.			0	0	0	0	0	0
16.			0	0	0	0	0	0
17.			0	0	0	0	0	0
18.			0	0	0	0	0	0
0			0	0	0	0	0	0
0			0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)			\$0	\$0	\$0	\$0	\$0	\$0
<u>OTHER COMPONENTS</u>								
19.	Tahoe Forest Hospice	1497811012	\$0	\$0	\$0	\$0	\$0	\$0
20.	Physician Practice	1750412300	0	0	0	0	0	0
21.	Child Care Center		0	0	0	0	0	0
22.	Retail Pharmacy		0	0	0	0	0	0
23.	Foundation		0	0	0	0	0	0
24.	MOB		0	0	0	0	0	0
25.	Life Center		0	0	0	0	0	0
26.	Community Relations		0	0	0	0	0	0
27.			0	0	0	0	0	0
28.			0	0	0	0	0	0
29.			0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.			0	0	0	0	0	0
32.			0	0	0	0	0	0
33.			0	0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)			\$0	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL			\$0	\$0	\$0	\$0	\$0	\$0

(To Schedule 3)

DIRECT ALLOCATION OF NONCAPITAL COSTS TO CHAIN COMPONENTS

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICT

FISCAL PERIOD ENDED:
JUNE 30, 2012

	PROVIDER NPI							AUDITED TOTAL
		(Adj.)						
HEALTH CARE FACILITIES								
1.	Tahoe Forest Hospital 1538265780	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.	Incline Village Health Center 1801957667	0	0	0	0	0	0	0
3.		0	0	0	0	0	0	0
4.		0	0	0	0	0	0	0
5.		0	0	0	0	0	0	0
6.		0	0	0	0	0	0	0
7.		0	0	0	0	0	0	0
8.		0	0	0	0	0	0	0
9.		0	0	0	0	0	0	0
10.		0	0	0	0	0	0	0
11.		0	0	0	0	0	0	0
12.		0	0	0	0	0	0	0
13.		0	0	0	0	0	0	0
14.		0	0	0	0	0	0	0
15.		0	0	0	0	0	0	0
16.		0	0	0	0	0	0	0
17.		0	0	0	0	0	0	0
18.		0	0	0	0	0	0	0
0		0	0	0	0	0	0	0
0		0	0	0	0	0	0	0
SUBTOTAL (LINES 1 THROUGH 18)		\$0						
OTHER COMPONENTS								
19.	Tahoe Forest Hospice 1497811012	0	0	0	0	0	0	0
20.	Physician Practice 1750412300	0	0	0	0	0	0	0
21.	Child Care Center	0	0	0	0	0	0	0
22.	Retail Pharmacy	0	0	0	0	0	0	0
23.	Foundation	0	0	0	0	0	0	0
24.	MOB	0	0	0	0	0	0	0
25.	Life Center	0	0	0	0	0	0	0
26.	Community Relations	0	0	0	0	0	0	0
27.		0	0	0	0	0	0	0
28.		0	0	0	0	0	0	0
29.		0	0	0	0	0	0	0
30.		0	0	0	0	0	0	0
31.		0	0	0	0	0	0	0
32.		0	0	0	0	0	0	0
33.		0	0	0	0	0	0	0
SUBTOTAL (LINES 19 THROUGH 33)		\$0						
GRAND TOTAL		\$0						

(To Schedule 3-1)

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICTFISCAL PERIOD ENDED:
JUNE 30, 2012

LINE NO.	COST CENTER DESCRIPTION	REPORTED POOLED ALLOC. (SCH. B, COL 8)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED POOLED COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$599,225		\$0	\$599,225
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	907,742		0	907,742
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$1,506,967</u>		<u>\$0</u>	<u>\$1,506,967</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries & Wages of Others	6,220,883		0	6,220,883
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Payroll Related	414,511		0	414,511
15.00	Employee Benefits-Nonpayroll Related	923,256		0	923,256
16.00	Profit Sharing/Pension Plans	388,572		0	388,572
17.00	Legal Fees	720,280	1, 2	(24,171)	696,109
18.00	Auditing & Accounting Fees	705,266	3	(7,500)	697,766
19.00	Utilities	209,128		0	209,128
20.00	Communications	0		0	0
21.00	Travel & Entertainment	99,273		0	99,273
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	378,372		0	378,372
24.00	Minor Equipment Expensed	90,337		0	90,337
25.00	Repairs & Maintenance	690,920		0	690,920
26.00	Dues & Subscriptions	137,071		0	137,071
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Non Repair Purchased Service	1,086,586		0	1,086,586
32.00	Advertising	0		0	0
33.00	Other Fees	260,316		0	260,316
34.00	Training/Employee Programs	0		0	0
35.00	Other	0		0	0
35.02	Emp Ben - Benefits	0		0	0
35.07	Business Office-Salaries	0		0	0
35.08	Business Office-Benefits	0		0	0
35.09	Business Office-Other	0		0	0
35.10	Business Office-New Cap	0		0	0
35.11	Managed Care-Salary	0		0	0
35.12	Managed Care-Benefits	0		0	0
35.13	Managed Care-Other	0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$12,324,771</u>		<u>(\$31,671)</u>	<u>\$12,293,100</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$13,831,738</u>		<u>(\$31,671)</u>	<u>\$13,800,067</u>
					(To Sch. 4)
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
	TOTAL EXPENSES	<u>\$13,831,738</u>		<u>(\$31,671)</u>	<u>\$13,800,067</u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICTFISCAL PERIOD ENDED:
JUNE 30, 2012

LINE NO.	COST CENTER DESCRIPTION	REPORTED DIRECT ALLOC. (SCH. B, COL 6)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED DIRECT COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries & Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Payroll Related	0		0	0
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing & Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel & Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Non Repair Purchased Service	0		0	0
32.00	Advertising	0		0	0
33.00	Other Fees	0		0	0
34.00	Training/Employee Programs	0		0	0
35.00	Other	0		0	0
35.02	Emp Ben - Benefits	0		0	0
35.07	Business Office-Salaries	0		0	0
35.08	Business Office-Benefits	0		0	0
35.09	Business Office-Other	0		0	0
35.10	Business Office-New Cap	0		0	0
35.11	Managed Care-Salary	0		0	0
35.12	Managed Care-Benefits	0		0	0
35.13	Managed Care-Other	0		0	0
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
(To Sch. 7, 7-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		<u><u>\$0</u></u>		<u><u>\$0</u></u>	<u><u>\$0</u></u>

TRIAL BALANCE OF EXPENSES

HOME OFFICE NAME:
TAHOE FOREST HOSPITAL DISTRICTFISCAL PERIOD ENDED:
JUNE 30, 2012

LINE NO.	COST CENTER DESCRIPTION	REPORTED FUNCTIONAL COSTS (SCH. B, COL 7)	ADJ. NO.	ADJUSTMENT AMOUNT(S)	AUDITED FUNCTIONAL COSTS
CAPITAL-RELATED COSTS - OLD					
1.00	Old Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
1.01		0		0	0
2.00	Old Cap. Related-Movable Equipment	0		0	0
2.01		0		0	0
3.00	SUBTOTAL (sum of lines 1 through 2.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
CAPITAL-RELATED COSTS - NEW					
4.00	New Cap. Related-Buildings & Fixtures	\$0		\$0	\$0
4.01		0		0	0
5.00	New Cap. Related-Movable Equipment	0		0	0
5.01		0		0	0
6.00	SUBTOTAL (sum of lines 4 through 5.01)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
OTHER CAPITAL-RELATED COSTS					
7.00	Insurance Premiums	\$0		\$0	\$0
8.00	Taxes and Licenses - Not INCM	0		0	0
9.00	Other	0		0	0
10.00	SUBTOTAL (sum of lines 7 through 9)	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
NON CAPITAL-RELATED COSTS					
11.00	Salaries of Officers	\$0		\$0	\$0
12.00	Salaries & Wages of Others	0		0	0
13.00	Payroll Taxes	0		0	0
14.00	Employee Benefits-Payroll Related	0		0	0
15.00	Employee Benefits-Nonpayroll Related	0		0	0
16.00	Profit Sharing/Pension Plans	0		0	0
17.00	Legal Fees	0		0	0
18.00	Auditing & Accounting Fees	0		0	0
19.00	Utilities	0		0	0
20.00	Communications	0		0	0
21.00	Travel & Entertainment	0		0	0
22.00	Transportation	0		0	0
23.00	Cleaning Office & Admin Supplies	0		0	0
24.00	Minor Equipment Expensed	0		0	0
25.00	Repairs & Maintenance	0		0	0
26.00	Dues & Subscriptions	0		0	0
27.00	Contributions	0		0	0
28.00	Insurance Premium-Non Capital Related	0		0	0
29.00	Taxes & Licenses - Non Capital Related	0		0	0
30.00	Interest Expense	0		0	0
31.00	Non Repair Purchased Service	0		0	0
32.00	Advertising	0		0	0
33.00	Other Fees	0		0	0
34.00	Training/Employee Programs	0		0	0
35.00	Other	0		0	0
35.02	Emp Ben - Benefits	(688,510)		0	(688,510)
35.07	Business Office-Salaries	1,075,491		0	1,075,491
35.08	Business Office-Benefits	471,376		0	471,376
35.09	Business Office-Other	834,163		0	834,163
35.10	Business Office-New Cap	0		0	0
35.11	Managed Care-Salary	67,103		0	67,103
35.12	Managed Care-Benefits	4,234		0	4,234
35.13	Managed Care-Other	33,937		0	33,937
36.00	SUBTOTAL (sum of lines 11 through 35.08)	<u>\$1,797,794</u>		<u>\$0</u>	<u>\$1,797,794</u>
37.00	TOTAL ALLOWABLE EXPENSES	<u>\$1,797,794</u>		<u>\$0</u>	<u>\$1,797,794</u>
(To Sch. 6, 6-1)					
38.00	NONREIMBURSABLE EXPENSES	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL EXPENSES		<u>\$1,797,794</u>		<u>\$0</u>	<u>\$1,797,794</u>

REPORTED HOME OFFICE COSTS

HOME OFFICE NAME:
ABC HOME OFFICE

FISCAL PERIOD ENDED:
JUNE 30, 2012

	PROVIDER NPI	FISCAL PERIODS ENDING DURING HOME OFFICE FISCAL YEAR		DIRECT ALLOCATION		FUNCTIONAL ALLOCATION		POOLED ALLOCATION		TOTAL ALLOCATION HOME OFFICE COSTS	
		FROM	TO	CAPITAL RELATED COSTS (SCH. E)	NON-CAPITAL RELATED COSTS (SCH. E-1)	CAPITAL RELATED COSTS (SCH. F)	NON-CAPITAL RELATED COSTS (SCH. F-1)	CAPITAL RELATED COSTS (SCH. G)	NON-CAPITAL RELATED COSTS (SCH. G)		
HEALTH CARE FACILITIES											
1.	Tahoe Forest Hospital	1538265780	07/01/11	06/30/12			\$1,688,724	\$1,233,637	\$10,089,342	\$13,011,703	
2.	Incline Village Health Center	1801957667	07/01/11	06/30/12			176,198	147,094	1,203,008	1,526,300	
3.										0	
4.										0	
5.										0	
6.										0	
7.										0	
8.										0	
9.										0	
10.										0	
11.										0	
12.										0	
13.										0	
14.										0	
15.										0	
16.										0	
17.										0	
18.										0	
SUBTOTAL (LINES 1 THROUGH 18)					\$0	\$0	\$0	\$1,864,922	\$1,380,731	\$11,292,350	\$14,538,003
OTHER COMPONENTS											
19.	Tahoe Forest Hospice	1497811012	07/01/11	06/30/12			(\$10,621)	20,011	\$163,668	\$173,058	
20.	Physician Practice	1750412300	07/01/11	06/30/12						0	
21.	Child Care Center		07/01/11	06/30/12			(19,168)	17,780	145,416	144,028	
22.	Retail Pharmacy		07/01/11	06/30/12			(7,653)	35,208	287,944	315,499	
23.	Foundation		07/01/11	06/30/12			(16,599)	21,583	176,518	181,502	
24.	MOB		07/01/11	06/30/12				1,026	8,393	9,419	
25.	Life Center		07/01/11	06/30/12			(7,269)	18,313	149,767	160,811	
26.	Community Relations		07/01/11	06/30/12			(5,818)	12,315	100,715	107,212	
27.										0	
28.										0	
29.										0	
30.										0	
31.										0	
32.										0	
33.										0	
SUBTOTAL (LINES 19 THROUGH 33)					\$0	\$0	\$0	(\$67,128)	\$126,236	\$1,032,421	\$1,091,529
GRAND TOTAL					\$0	\$0	\$0	\$1,797,794	\$1,506,967	\$12,324,771	\$15,629,532

(To Sch. 2, Col. 1)

Provider Name							Fiscal Period			Provider NPI		Adjustments
TAHOE FOREST HOSPITAL DISTRICT							JULY 1, 2011 THROUGH JUNE 30, 2012			N/A		3
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>ADJUSTMENTS TO REPORTED COSTS</u>												
1	8	B			17.00	8	Legal Fees		\$720,280			
							To eliminate Foley & Lardner legal expenses not related to patient care 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.1			(\$6,420)		
2							To eliminate Porter Simon legal expenses not related to patient care 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.1			(17,751)	\$696,109	
										(\$24,171)		
3	8	B			18.00	8	Auditing & Accounting Fees		\$705,266	(\$7,500)	\$697,766	
							To eliminate advisement expenses for a joint venture not related to patient care 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.1					