

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**HANFORD COMMUNITY MEDICAL CENTER
HANFORD, CALIFORNIA
PROVIDER NUMBER: ZZT30121F
NPI NUMBER: 1538141627**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

**Audits Section – Fresno
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Jeanene Lopez**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 23, 2013

Tom Schales
Director of Financial Planning
Hanford Community Medical Center
450 North Greenfield
Hanford, CA 93230

In the Matter of:

HANFORD COMMUNITY MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1538141627
FISCAL PERIOD ENDED DECEMBER 31, 2008
APPEAL NUMBER HA12-1208-964G-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated on March 28, 2013, the following revisions are made to the Medi-Cal audit report dated January 31, 2012.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>	
Audited Amount Due State	\$ (773,571)
Revision	<u>69,354</u>
Revised Amount Due State	\$ <u>(704,217)</u>

Enclosed is the revised Summary of Findings and supporting schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Tom Schales
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Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

cc: Evie Correa, Chief
Audit Review and Analysis Section
Financial audits Branch
Department of Health Care Services
M.S. 2109
P.O. Box 997413
Sacramento, CA 95899-7413

Chief
Financing and Non-Contracting Hospital
Recoupment Branch
Safety Net Financing Division
Department of Health Care Services
M.S. 4518
P.O. Box 997419
Sacramento, CA 95899-7419

SUMMARY OF FINDINGS

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZT30121F Audited	\$ (773,571)	
Net Change	\$ 69,354	
Revised Amount Due Provider (State)	\$ (704,217)	
2. Subprovider I (SCHEDULE 1-1) Provider No. Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No. Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No. Audited		\$ 0
Net Change		\$ 0
Revised Cost		\$ 0
Revised Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No. Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No. Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No. Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (704,217)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
10.	Subacute (SUBACUTE SCH 1-1) Provider No.		
	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
11.	Rural Health Clinic (RHC SCH 1) Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
12.	Rural Health Clinic (RHC 95-210 SCH 1) Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
13.	Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
14.	County Medical Services Program (CMSP SCH 1) #VALUE!		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
15.	Transitional Care (TC SCH 1) Provider No.		
	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
16.	Total Other Settlement Due Provider - (Lines 10 through 15)	\$ 0	
17.	Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (704,217)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZT30121F

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 10,476,962	\$ 10,549,001
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ N/A	\$ N/A
4. \$	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 10,476,962	\$ 10,549,001
6. Interim Payments (Rev)	\$ (10,823,582)	\$ (10,823,582)
7. Balance Due Provider (State)	\$ (346,620)	\$ (274,581)
8. Duplicate Payments (Rev)	\$ (28,558)	\$ (28,558)
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ (398,393)	\$ (401,078)
10. \$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>(773,571)</u>	\$ <u>(704,217)</u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONS

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZT30121F

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>401,078</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>401,078</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008 - NONCONTRACT HOSPITALS

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZT30121F

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 09/30/08

7. Audited Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days)	_____
8. Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	\$ <u> 0</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%)	\$ <u> 0</u> (To Schedule A, Line 1)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008 - NONCONTRACT HOSPITALS

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZT30121F

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 09/30/08

7. Audited Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days)	_____
8. Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	\$ <u> 0</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%)	\$ <u> 0</u> (To Schedule A, Line 1)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
HANFORD COMMUNITY MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT30121F

AUDITED

REVISED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 10,696,796 \$ 10,768,835

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev) \$ 15,874,810 \$ 15,874,8103. Inpatient Ancillary Service Charges (Rev) \$ 24,396,488 \$ 24,396,4884. Total Charges - Medi-Cal Inpatient Services \$ 40,271,298 \$ 40,271,2985. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 29,574,502 \$ 29,502,4636. 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 SERVICES

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZT30121F

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 4,330,795	\$ 4,350,717
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 6,347,202	\$ 6,385,302
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)	\$ 10,677,997	\$ 10,736,019
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ 18,799	\$ 32,816
8. SUBTOTAL	\$ 10,696,796	\$ 10,768,835
	(To Schedule 2)	
9. Coinsurance (Rev)	\$ (184,821)	\$ (184,821)
10. Patient and Third Party Liability (Rev)	\$ (35,013)	\$ (35,013)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 10,476,962	\$ 10,549,001
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
HANFORD COMMUNITY MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT30121F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev)	30,043	30,043
2. Inpatient Days (include private, exclude swing-bed)	30,043	30,043
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev)	30,043	30,043
5. Medicare NF Swing-Bed Days through Dec 31 (Rev)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev)	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev)	4,931	4,931

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 26,850,934	\$ 27,021,683
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 26,850,934	\$ 27,021,683

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 63,729,532	\$ 63,729,532
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 63,729,532	\$ 63,729,532
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.421326	\$ 0.424006
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)	\$ 2,121.28	\$ 2,121.28
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)	\$ 26,850,934	\$ 27,021,683

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 893.75	\$ 899.43
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 4,407,081	\$ 4,435,089
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,940,121	\$ 1,950,213
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 6,347,202	\$ 6,385,302

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
HANFORD COMMUNITY MEDICAL CENTERFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT30121F

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,570,453	\$ 1,577,162
2. Total Inpatient Days (Rev)	2,206	2,206
3. Average Per Diem Cost	\$ 711.90	\$ 714.94
4. Medi-Cal Inpatient Days (Rev)	1,148	1,148
5. Cost Applicable to Medi-Cal	\$ 817,261	\$ 820,751
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 5,641,440	\$ 5,674,915
7. Total Inpatient Days (Rev)	3,320	3,320
8. Average Per Diem Cost	\$ 1,699.23	\$ 1,709.31
9. Medi-Cal Inpatient Days (Rev)	655	655
10. Cost Applicable to Medi-Cal	\$ 1,112,996	\$ 1,119,598
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Rev)	\$ 290.12	\$ 290.12
27. Medi-Cal Inpatient Days (Rev)	34	34
28. Cost Applicable to Medi-Cal	\$ 9,864	\$ 9,864
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Rev)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Rev)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,940,121	\$ 1,950,213

(To Schedule 4)

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	2,402,060	0	0	0	0	0	0	0	0	12,898,449	2,090,702
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	212,499	0	0	0	0	0	0	0	0	911,246	147,703
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	1,060,482	0	0	0	0	0	0	0	0	5,289,001	857,291
41.01	Ultrasound	0	174,754	0	0	0	0	0	0	0	0	700,920	113,612
41.02	Cat Scan	0	130,510	0	0	0	0	0	0	0	0	840,892	136,300
41.03	Cardiac Catheterization	0	243,648	0	0	0	0	0	0	0	0	1,306,114	211,707
41.04	Magnetic Resonance Imaging	0	30,688	0	0	0	0	0	0	0	0	224,357	36,366
43.00	Radioisotope	0	11,212	0	0	0	0	0	0	0	0	304,170	49,303
44.00	Laboratory	0	1,151,379	0	0	0	0	0	0	0	0	7,322,093	1,186,834
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	10,669	0	0	0	0	0	0	0	0	933,512	151,312
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	323,745	0	0	0	0	0	0	0	0	1,636,283	265,224
50.00	Physical Therapy	0	390,563	0	0	0	0	0	0	0	0	1,944,285	315,148
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	15,338	0	0	0	0	0	0	0	0	103,346	16,751
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	6,994,482	1,133,731
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,135,250	508,191
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	389,463	63,128
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	39,374	0	0	0	0	0	0	0	0	196,356	31,827
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	1,829,881	0	0	0	0	0	0	0	0	8,081,514	1,309,928
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	0	0	7,270	1,178
93.00	Hospice	0	0	0	0	0	0	0	0	0	0	1	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	33,677	5,459
97.00	Other Nonreimbursable Cost	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	552,762	89,597
98.01	CMAC-North	0	0	0	0	0	0	0	0	0	0	85,266	13,821
98.02	Health ED/Foundat/Chaplaincy	0	45,989	0	0	0	0	0	0	0	0	288,946	46,835
98.04	3rd Floor Kerr OP Center	0	0	0	0	0	0	0	0	0	0	425,843	69,025
99.05	Pastoral Care	0	17,699	0	0	0	0	0	0	0	0	88,245	14,304
98.07	Sequoia Reg Cancer Center	0	0	0	0	0	0	0	0	0	0	72	12
98.08	Public Rel/Marketing	0	23,556	0	0	0	0	0	0	0	0	216,111	35,029
98.09	Hanford Medical Plaza	0	0	0	0	0	0	0	0	0	0	338	55
98.11	Ambulance Building	0	0	0	0	0	0	0	0	0	0	223,951	36,300
98.12	Physician Services	0	14,989	0	0	0	0	0	0	0	0	169,744	27,514
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	17,691,812	0	113,410,280	15,818,579							

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	437,695	339,085	133,769	320,539	0	259,593	0	825,495	179,577	16,369	565,954	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	12,640	9,793	1,875	9,257	0	22,860	0	72,694	9,608	3,986	19,530	7,972
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	265,830	205,940	48,976	194,676	0	160,396	0	0	9,198	122	123,510	0
41.01 Ultrasound	16,159	12,519	0	11,834	0	12,697	0	0	1,102	0	41,587	0
41.02 Cat Scan	73,304	56,789	8,247	53,683	0	10,070	0	0	3,926	53	299,281	0
41.03 Cardiac Catheterization	55,349	42,879	3,341	40,534	0	24,549	0	0	21,832	259	84,423	0
41.04 Magnetic Resonance Imaging	51,567	39,949	5,627	37,764	0	2,815	0	0	6	0	59,696	0
43.00 Radioisotope	60,329	46,737	1,290	44,181	0	3,033	0	0	923	41	15,822	0
44.00 Laboratory	145,052	112,373	9	106,227	0	184,195	0	0	49,491	0	460,902	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	9,863	7,641	0	7,223	0	0	0	0	0	0	6,197	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	28,441	22,033	0	20,828	0	39,278	0	143,102	7,064	0	31,255	0
50.00 Physical Therapy	170,525	132,106	0	124,881	0	45,783	0	0	511	0	23,465	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	3,002	0	0	2,908	0	10,243	354	0	21,602	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	695,144	0	50,528	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	2,790,660	234,827	0
57.00 Renal Dialysis	8,307	6,436	0	6,084	0	0	0	0	3,722	1,190	8,503	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	654	0	1,262	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	189,317	146,665	132,342	138,644	0	179,973	0	572,307	54,813	14,137	420,073	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	46,539	36,054	0	34,082	0	0	0	0	0	0	0	0
97.00 Other Nonreimbursable Cost	0	0	0	0	84,890	0	0	0	0	0	0	0
98.00 Physicians' Private Office	282,995	219,238	0	0	220,826	0	0	0	0	0	0	0
98.01 CMAC-North	117,833	91,286	0	0	0	0	0	0	0	0	0	0
98.02 Health ED/Foundat/Chaplaincy	53,027	41,080	0	0	0	8,819	0	27	0	0	0	0
98.04 3rd Floor Kerr OP Center	219,985	170,423	0	0	0	0	0	0	0	0	0	0
99.05 Pastoral Care	0	0	0	0	0	2,408	0	0	0	0	0	0
98.07 Sequioa Reg Cancer Center	0	0	0	122,724	0	0	0	0	0	0	0	0
98.08 Public Rel/Marketing	0	0	0	0	0	4,753	0	0	0	0	0	0
98.09 Hanford Medical Plaza	0	0	0	0	0	0	0	47	0	0	0	0
98.11 Ambulance Building	18,577	14,392	0	0	0	0	0	0	0	0	0	0
98.12 Physician Services	0	0	0	0	0	1,313	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	3,611,611	2,713,847	707,373	2,152,551	2,970,905	1,768,958	0	3,509,024	1,097,696	2,837,031	2,888,463	1,582,567

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	18,067,226		18,067,226
38.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room and Labor Room	0	0	0	0	0	3,426	353	0	1,232,943		1,232,943
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	7,154,940		7,154,940
41.01 Ultrasound	0	0	0	0	0	0	0	0	910,431		910,431
41.02 Cat Scan	0	0	0	0	0	0	0	0	1,482,546		1,482,546
41.03 Cardiac Catheterization	0	0	0	0	0	0	0	0	1,790,988		1,790,988
41.04 Magnetic Resonance Imaging	0	0	0	0	0	0	0	0	458,145		458,145
43.00 Radioisotope	0	0	0	0	0	0	0	0	525,828		525,828
44.00 Laboratory	0	0	0	0	0	0	0	0	9,567,175		9,567,175
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	1,115,749		1,115,749
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,193,508		2,193,508
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,756,703		2,756,703
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	158,206		158,206
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	8,873,885		8,873,885
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	6,668,928		6,668,928
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	486,833		486,833
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	230,099		230,099
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	11,239,714		11,239,714
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	8,448		8,448
93.00 Hospice	0	0	0	0	0	0	0	0	1		1
0.00	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	155,811		155,811
97.00 Other Nonreimbursable Cost	0	0	0	0	0	0	0	0	84,890		84,890
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	1,365,417		1,365,417
98.01 CMAC-North	0	0	0	0	0	0	0	0	308,205		308,205
98.02 Health ED/Foundat/Chaplaincy	0	0	0	0	0	0	0	0	438,734		438,734
98.04 3rd Floor Kerr OP Center	0	0	0	0	0	0	0	0	885,275		885,275
99.05 Pastoral Care	0	0	0	0	0	0	0	0	104,956		104,956
98.07 Sequioa Reg Cancer Center	0	0	0	0	0	0	0	0	122,808		122,808
98.08 Public Rel/Marketing	0	0	0	0	0	0	0	0	255,894		255,894
98.09 Hanford Medical Plaza	0	0	0	0	0	0	0	0	440		440
98.11 Ambulance Building	0	0	0	0	0	0	0	0	293,221		293,221
98.12 Physician Services	0	0	0	0	0	0	0	0	198,571		198,571
0.00	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	176,071	18,131	0	113,410,280	0	113,410,280

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)		(Rev)
ANCILLARY COST CENTERS											
37.00	Operating Room	6,569,837								12,898,449	18,283
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room	581,202								911,246	528
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	2,900,509								5,289,001	11,104
41.01	Ultrasound	477,968								700,920	675
41.02	Cat Scan	356,956								840,892	3,062
41.03	Cardiac Catheterization	666,397								1,306,114	2,312
41.04	Magnetic Resonance Imaging	83,933								224,357	2,154
43.00	Radioisotope	30,665								304,170	2,520
44.00	Laboratory	3,149,120								7,322,093	6,059
44.01	Pathological Lab									0	
46.00	Whole Blood	29,181								933,512	412
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	885,471								1,636,283	1,188
50.00	Physical Therapy	1,068,222								1,944,285	7,123
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology	41,951								103,346	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									6,994,482	
56.00	Drugs Charged to Patients									3,135,250	
57.00	Renal Dialysis									389,463	347
58.00	ASC (Non-Distinct Part)									0	
59.02										0	
59.03										0	
60.00	Clinic	107,691								196,356	
60.01	Other Clinic Services									0	
61.00	Emergency	5,004,878								8,081,514	7,908
62.00	Observation Beds									0	
71.00	Home Health Agency									7,270	
93.00	Hospice									1	
0.00										0	
0.00										0	
0.00										0	
0.00										0	
0.00										0	
0.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen									33,677	1,944
97.00	Other Nonreimbursable Cost									0	
98.00	Physicians' Private Office									552,762	11,821
98.01	CMAC-North									85,266	4,922
98.02	Health ED/Foundat/Chaplaincy	125,785								288,946	2,215
98.04	3rd Floor Kerr OP Center									425,843	9,189
99.05	Pastoral Care	48,408								88,245	
98.07	Sequoia Reg Cancer Center									72	
98.08	Public Rel/Marketing	64,429								216,111	
98.09	Hanford Medical Plaza									338	
98.11	Ambulance Buliding									223,951	776
98.12	Physician Services	40,997								169,744	
0.00										0	
0.00										0	
TOTAL		48,388,599	0	0	0	0	0	0	0	97,591,701	150,861
COST TO BE ALLOCATED		17,691,812	0	0	0	0	0	0	0	15,818,579	3,611,611
UNIT COST MULTIPLIER - SCH 8		0.365619	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.162089	23.939991

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (SQ FT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTES) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (FTES) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS REVENUE) 17.00	SOC SERV (ASSIGNED TIME) 18.00	STAT 19.00	
	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev 6)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	
ANCILLARY COST CENTERS													
37.00	Operating Room	18,283	196,127	18,283			8,301	1,806,892	17,806	112,440,746			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	528	2,749	528	731		731	96,675	4,336	3,880,028	180		
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	11,104	71,806	11,104				92,551	133	24,538,380			
41.01	Ultrasound	675		675				11,093		8,262,348			
41.02	Cat Scan	3,062	12,091	3,062				39,508	58	59,459,496			
41.03	Cardiac Catheterization	2,312	4,899	2,312			0	219,676	282	16,772,692			
41.04	Magnetic Resonance Imaging	2,154	8,250	2,154				58		11,860,022			
43.00	Radioisotope	2,520	1,891	2,520				9,283	45	3,143,445			
44.00	Laboratory	6,059	13	6,059				497,973		91,569,622			
44.01	Pathological Lab												
46.00	Whole Blood	412		412		0				1,231,239			
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,188		1,188	1,256		1,439	71,073		6,209,616			
50.00	Physical Therapy	7,123		7,123	1,464			5,139		4,661,849			
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology		4,401			93	103	3,565		4,291,688			
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							6,994,482		10,038,647			
56.00	Drugs Charged to Patients								3,035,728	46,654,188			
57.00	Renal Dialysis	347		347				37,453	1,295	1,689,325			
58.00	ASC (Non-Distinct Part)												
59.02													
59.03													
60.00	Clinic							6,579		250,694			
60.01	Other Clinic Services												
61.00	Emergency	7,908	194,034	7,908	5,755		5,755	551,525	15,379	83,457,831			
62.00	Observation Beds												
71.00	Home Health Agency												
93.00	Hospice												
0.00													
0.00													
0.00													
0.00													
0.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	1,944		1,944									
97.00	Other Nonreimbursable Cost												
98.00	Physicians' Private Office	11,821			25,472								
98.01	CMAC-North	4,922											
98.02	Health ED/Foundat/Chaplaincy	2,215						273					
98.04	3rd Floor Kerr OP Center	9,189											
99.05	Pastoral Care												
98.07	Sequoia Reg Cancer Center			7,000									
98.08	Public Rel/Marketing					152							
98.09	Hanford Medical Plaza							474					
98.11	Ambulance Buliding	776											
98.12	Physician Services					42							
0.00													
0.00													
TOTAL		146,327	1,037,121	122,778	342,690	56,566	0	35,286	11,044,940	3,086,172	573,864,434	35,734	0
COST TO BE ALLOCATED		2,713,847	707,373	2,152,551	2,970,905	1,768,958	0	3,509,024	1,097,696	2,837,031	2,888,463	1,582,567	0
UNIT COST MULTIPLIER - SCH 8		18.546454	0.682054	17.532058	8.669366	31.272464	0.000000	99.445220	0.099385	0.919272	0.005033	44.287429	0.000000

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00					5,373	5,373	
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00					1,480	1,480	
34.00							
35.00							
36.00							
36.01							
36.02							

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)	(Rev)
ANCILLARY COST CENTERS							
37.00							
38.00							
39.00					136	136	
40.00							
41.00							
41.01							
41.02							
41.03							
41.04							
43.00							
44.00							
44.01							
46.00							
47.00							
48.00							
49.00							
50.00							
51.00							
52.00							
53.00							
54.00							
55.00							
56.00							
57.00							
58.00							
59.02							
59.03							
60.00							
60.01							
61.00							
62.00							
71.00							
93.00							
0.00							
0.00							
0.00							
0.00							
0.00							
0.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
98.01							
98.02							
98.04							
99.05							
98.07							
98.08							
98.09							
98.11							
98.12							
0.00							
0.00							
TOTAL	0	0	0	0	6,989	6,989	0
COST TO BE ALLOCATED	0	0	0	0	176,071	18,131	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	25.192610	2.594208	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	3,097,443	158,318	3,255,761
4.00	New Cap Rel Costs-Movable Equipment	5,229,284	0	5,229,284
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	17,641,762	7,522	17,649,284
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	12,979,363	200,489	13,179,852
7.00	Maintenance and Repairs	2,579,794	0	2,579,794
8.00	Operation of Plant	1,913,856	0	1,913,856
9.00	Laundry and Linen Service	528,498	0	528,498
10.00	Housekeeping	1,367,953	0	1,367,953
11.00	Dietary	1,561,823	0	1,561,823
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	2,158,507	926	2,159,433
15.00	Central Services & Supply	337,438	0	337,438
16.00	Pharmacy	1,686,162	0	1,686,162
17.00	Medical Records and Library	1,649,201	0	1,649,201
18.00	Social Service	965,942	0	965,942
19.00	Medical Education	0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	151,082	0	151,082
23.00	Intern & Res Other Program	15,602	0	15,602
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	12,438,716	0	12,438,716
26.00	Intensive Care Unit	2,905,446	0	2,905,446
27.00	Coronary Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	Subprovider I	0	0	0
31.00	Subprovider II	0	0	0
32.00		0	0	0
33.00	Nursery	818,430	0	818,430
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

Provider Name:
HANFORD COMMUNITY MEDICAL CENTER

Fiscal Period Ended:
DECEMBER 31, 2008

	TOTAL REV (Page 1 & 2)	AUDIT REV 1	AUDIT REV 2	AUDIT REV 4	AUDIT REV							
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01 Ultrasound	0											
41.02 Cat Scan	0											
41.03 Cardiac Catheterization	0											
41.04 Magnetic Resonance Imaging	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Pathological Lab	0											
46.00 Whole Blood	0											
47.00 Blood Storing and Processing	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Other Clinic Services	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
71.00 Home Health Agency	0											
93.00 Hospice	0											
0.00	0											
0.00	0											
0.00	0											
0.00	0											
0.00	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0											
97.00 Other Nonreimbursable Cost	0											
98.00 Physicians' Private Office	0											
98.01 CMAC-North	0											
98.02 Health ED/Foundat/Chaplaincy	0											
98.04 3rd Floor Kerr OP Center	0											
99.05 Pastoral Care	0											
98.07 Sequoia Reg Cancer Center	0											
98.08 Public Rel/Marketing	0											
98.09 Hanford Medical Plaza	0											
98.11 Ambulance Building	0											
98.12 Physician Services	0											
0.00	0											
0.00	0											
101.00 TOTAL	<u>\$367,255</u>	<u>158,318</u>	<u>198,801</u>	<u>10,136</u>	<u>0</u>							

Provider Name							Fiscal Period		Provider Number		Revisions
HANFORD COMMUNITY MEDICAL CENTER							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		ZZT30121F		6
Report References							Explanation of Appeal Revisions				
Rev No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
1	10A	A			3.00	7	New Capital Related Costs - Building and Fixture Appeal Finding - Issue 3, Adjustment 10	\$3,097,443	\$158,318	\$3,255,761	
2	10A	A			6.00	7	Administrative and General Appeal Finding - Issue 4, Adjustment 11	\$12,979,363	\$198,801	\$13,178,164 *	
3	7				41.00	3	HBP Remuneration - Radiology - Diagnostic	\$328,935	\$381,810	\$710,745	
					44.00	3	HBP Remuneration - Laboratory	0	46,212	46,212	
					44.00	4	Total Charges - Laboratory	0	90,072,245	90,072,245	
					44.00	6	Medi-Cal Ancillary Charges - Laboratory Appeal Finding - Issue 5, Adjustment 12	0	5,051,299	5,051,299	
4	10A	A			5.00	7	Employee Benefits	\$17,641,762	\$7,522	\$17,649,284	
	10A	A			6.00	7	Administrative and General	* 13,178,164	1,688	13,179,852	
	10A	A			14.00	7	Nursing Administration Appeal Finding - Issue 6, Adjustment 14	2,158,507	926	2,159,433	
5	9	B-1			96.00	4	Gift, Flower, Coffee Shop and Canteen (Square Feet)	1,944	(1,944)	0	
					98.01	4	CMAC-North	4,922	(4,922)	0	
					98.11	4	Ambulance Building	776	(776)	0	
					4.00	4	Total Statistic - Square Feet Appeal Finding - Issue 7, Adjustment 19	187,940	(7,642)	180,298	
6	9	B-1			41.03	14	Cardiac Catheterization (FTEs)	785	(785)	0	
					14.00	14	Total Statistic - FTEs Appeal Finding - Issue 8, Adjustment 23	36,071	(785)	35,286	

*Balance carried forward from prior/to subsequent adjustments