

**REPORT  
ON THE  
COST REPORT REVIEW**

**COALINGA REGIONAL MEDICAL CENTER  
COALINGA, CALIFORNIA  
PROVIDER NUMBER: ZZR00397F  
NPI NUMBER: 1184655052**

**FISCAL PERIOD ENDED  
JUNE 30, 2009**

**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

March 15, 2011

Sandra Earls, CFO  
Coalinga Regional Medical Center  
1191 Phelps Avenue  
Coalinga, CA 93210

PROVIDER: COALINGA REGIONAL MEDICAL CENTER  
PROVIDER NO. ZZR00397F  
NPI NO. 1184655052  
FISCAL PERIOD ENDED JUNE 30, 2009

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 \$10,062 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 a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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Future Distinct Part Nursing Facility prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Rate Development Branch.

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

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

Chief  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services, MS 0010  
PO Box 997413  
Sacramento, CA 95899-7413

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services, MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814-5005  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

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

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**COALINGA REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2009**

|   |   | SETTLEMENT  | COST |
|---|---|-------------|------|
| <b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b><br><b>Provider No. ZZR00397F</b> | Reported  | \$ 7,688    |      |
|   | Net Change  | \$ (16,306) |      |
|   | Audited Amount Due Provider (State)                           | \$ (8,618)  |      |
|   | <b>2. Subprovider I (SCHEDULE 1-1)</b><br><b>Provider No.</b> |             |      |
| Reported  | \$ 0  |             |      |
| Net Change  | \$ 0  |             |      |
| Audited Amount Due Provider (State)   | \$ 0  |             |      |
| <b>3. Subprovider II (SCHEDULE 1-2)</b><br><b>Provider No.</b>                          |   |             |      |
| Reported  | \$ 0  |             |      |
| Net Change  | \$ 0  |             |      |
| Audited Amount Due Provider (State)   | \$ 0  |             |      |
| <b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b><br><b>Provider No.</b>                |   |             |      |
| Reported  |   | \$ 0        |      |
| Net Change  |   | \$ 0        |      |
| Audited Cost  |   | \$ 0        |      |
| Audited Amount Due Provider (State)   | \$ 0  |             |      |
| <b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b><br><b>Provider No. LTC55539</b>   |   |             |      |
| Reported  |   | \$ 306.81   |      |
| Net Change  |   | \$ (5.82)   |      |
| Audited Cost Per Day  |   | \$ 300.99   |      |
| Audited Amount Due Provider (State)   | \$ (1,444)  |             |      |
| <b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b><br><b>Provider No.</b>          |   |             |      |
| Reported  |   | \$ 0.00     |      |
| Net Change  |   | \$ 0.00     |      |
| Audited Cost Per Day  |   | \$ 0.00     |      |
| Audited Amount Due Provider (State)   | \$ 0  |             |      |
| <b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b><br><b>Provider No.</b>                  |   |             |      |
| Reported  |   | \$ 0.00     |      |
| Net Change  |   | \$ 0.00     |      |
| Audited Cost Per Day  |   | \$ 0.00     |      |
| Audited Amount Due Provider (State)   | \$ 0  |             |      |
| <b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>          |   | \$ (10,062) |      |
| <b>9. Total Medi-Cal Cost</b>   |   |             | \$ 0 |

**SUMMARY OF FINDINGS**

**Provider Name:**  
**COALINGA REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2009**

|   | SETTLEMENT  | COST    |
|---|-------------|---------|
| <b>10. Subacute (SUBACUTE SCH 1-1)<br/>Provider No.</b>   |             |         |
| Reported  |             | \$ 0.00 |
| Net Change  |             | \$ 0.00 |
| Audited Cost Per Day  |             | \$ 0.00 |
| Audited Amount Due Provider (State)   | \$ 0        |         |
| <b>11. Rural Health Clinic (RHC SCH 1)<br/>Provider No.</b>   |             |         |
| Reported  | \$ 0        |         |
| Net Change  | \$ 0        |         |
| Audited Amount Due Provider (State)   | \$ 0        |         |
| <b>12. Rural Health Clinic (RHC 95-210 SCH 1)<br/>Provider No.</b>                                  |             |         |
| Reported  | \$ 0        |         |
| Net Change  | \$ 0        |         |
| Audited Amount Due Provider (State)   | \$ 0        |         |
| <b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)<br/>Provider No.</b>                                |             |         |
| Reported  | \$ 0        |         |
| Net Change  | \$ 0        |         |
| Audited Amount Due Provider (State)   | \$ 0        |         |
| <b>14. County Medical Services Program (CMSP SCH 1)<br/>Provider No.</b>                            |             |         |
| Reported  | \$ 0        |         |
| Net Change  | \$ 0        |         |
| Audited Amount Due Provider (State)   | \$ 0        |         |
| <b>15. Transitional Care (TC SCH 1)<br/>Provider No.</b>  |             |         |
| Reported  |             | \$ 0.00 |
| Net Change  |             | \$ 0.00 |
| Audited Cost Per Day  |             | \$ 0.00 |
| Audited Amount Due Provider (State)   | \$ 0        |         |
| <b>16. Total Other Settlement<br/>Due Provider - (Lines 10 through 15)</b>                          | \$ 0        |         |
| <b>17. Total Combined Audited Settlement Due<br/>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b> | \$ (10,062) |         |

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2009

Provider No.  
ZZR00397F

|  | REPORTED                 | AUDITED      |
|--|--------------------------|--------------|
| 1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3) | \$ 191,802               | \$ 199,100   |
| 2. Excess Reasonable Cost Over Charges (Schedule 2)                        | \$ 0                     | \$ 0         |
| 3. Medi-Cal Inpatient Hospital Based Physician Services                    | \$ 0                     | N/A          |
| 4. <span style="float: right;">\$</span>                                   | \$ 0                     | 0            |
| 5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)                 | \$ 191,802               | \$ 199,100   |
| 6. Interim Payments (Adj 21)   | \$ (189,769)             | \$ (202,220) |
| 7. Balance Due Provider (State)  | \$ 2,033                 | \$ (3,120)   |
| 8. Duplicate Payments (Adj )   | \$ 0                     | \$ 0         |
| 9. AB 5 Reduction (Adj 1)  | \$ 0                     | \$ (5,498)   |
| 10. Protested Amount (Adj 23)  | \$ 5,655                 | \$ 0         |
| 11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)                         | \$ 7,688                 | \$ (8,618)   |
|  | (To Summary of Findings) |              |

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

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2009

Provider No.  
ZZR00397F

|    |   |    |  |
|----|---|----|--|
| 1. | 10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)   | \$ | <u>0</u>                                     |
| 2. | Reduction for Noncontract Services from 10/01/08 - 04/05/09 (AB 1183 Schedule A-2)    |    | <u>0</u>                                     |
| 3. | 10% Reduction for Noncontract Services from 04/06/09 - MM/DD/YY (AB 5 Schedule A-3)   |    | <u>0</u>                                     |
| 4. | 10% Reduction for HFPAs from 07/01/08 - MM/DD/YY (AB 5 Schedule A-4)                  |    | <u>0</u>                                     |
| 5. | 10% Reduction for Rural Health Hospitals from 07/01/08 - 10/31/08 (AB 5 Schedule A-5) |    | <u>5,498</u>                                 |
| 6. | Total Noncontract AB 5 and AB 1183 Reductions   | \$ | <u><u>5,498</u></u><br>(To Schedule 1, Ln 9) |

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT  
NONCONTRACT HOSPITALS

AB 5

10% REDUCTION FOR SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2009

Provider No.  
ZZR00397F

**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. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2) | \$ <u>0</u>    |
| 4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days) | _____          |
| 5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)                                     | \$ <u>0.00</u> |

**10% Cost Reduction For Services From 07/01/08 Through 09/30/08**

|  |                                      |
|--|--------------------------------------|
| 6. Audited Medi-Cal Days of Service from 07/1/08 - 09/30/08 (excludes Administrative Days) | _____                                |
| 7. Audited Medi-Cal Cost Per Day for 07/01/08 - 09/30/08 (Line 5 X Line 6)                 | \$ _____ 0                           |
| 8. 10% Cost Reduction for 07/01/08 - 09/30/08 (Line 7 X 10%)                               | \$ <u>0</u><br>(To Schedule A, Ln 1) |

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
COALINGA REGIONAL MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2009Provider No.  
ZZR00397F

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

|  |                   |                   |
|--|-------------------|-------------------|
| 1. Cost of Covered Services (Schedule 3) | \$ <u>194,634</u> | \$ <u>202,485</u> |
|--|-------------------|-------------------|

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

|   |                   |                   |
|---|-------------------|-------------------|
| 2. Inpatient Routine Service Charges (Adj 20) | \$ <u>111,030</u> | \$ <u>121,398</u> |
|---|-------------------|-------------------|

|   |                   |                   |
|---|-------------------|-------------------|
| 3. Inpatient Ancillary Service Charges (Adj 20) | \$ <u>278,040</u> | \$ <u>288,011</u> |
|---|-------------------|-------------------|

|  |                   |                   |
|--|-------------------|-------------------|
| 4. Total Charges - Medi-Cal Inpatient Services | \$ <u>389,070</u> | \$ <u>409,409</u> |
|--|-------------------|-------------------|

|  |                   |                   |
|--|-------------------|-------------------|
| 5. Excess of Customary Charges Over Reasonable Cost<br>(Line 4 minus Line 1) * | \$ <u>194,436</u> | \$ <u>206,924</u> |
|--|-------------------|-------------------|

|  |                 |             |
|--|-----------------|-------------|
| 6. Excess of Reasonable Cost Over Customary Charges<br>(Line 1 minus Line 4) | \$ <u>0</u>     | \$ <u>0</u> |
|  | (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:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2009

Provider No.  
ZZR00397F

|   | REPORTED            | AUDITED                       |
|---|---------------------|-------------------------------|
| 1. Medi-Cal Inpatient Ancillary Services (Schedule 5)                                     | \$ 103,110          | \$ 105,129                    |
| 2. Medi-Cal Inpatient Routine Services (Schedule 4)                                       | \$ 91,524           | \$ 97,356                     |
| 3. Medi-Cal Inpatient Hospital Based Physician<br>for Intern and Resident Services (Sch ) | \$ 0                | \$ 0                          |
| 4. \$ \$  | 0                   | 0                             |
| 5. \$ \$  | 0                   | 0                             |
| 6. SUBTOTAL (Sum of Lines 1 through 5)  | \$ 194,634          | \$ 202,485                    |
| 7. Medi-Cal Inpatient Hospital Based Physician<br>for Acute Care Services (Schedule 7)    | \$ (See Schedule 1) | \$ 0                          |
| 8. SUBTOTAL   | \$ 194,634          | \$ 202,485<br>(To Schedule 2) |
| 9. Coinsurance (Adj )   | \$                  | \$ 0                          |
| 10. Patient Liability / Other Coverage (Adj 21)   | \$ (2,832)          | \$ (3,385)                    |
| 11. Net Cost of Covered Services Rendered to Medi-Cal<br>Inpatients                       | \$ 191,802          | \$ 199,100<br>(To Schedule 1) |

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
COALINGA REGIONAL MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2009Provider No.  
ZZR00397F

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

|   | REPORTED | AUDITED |
|---|----------|---------|
| <b>INPATIENT DAYS</b>   |          |         |
| 1. Total Inpatient Days (include private & swing-bed) (Adj 17)  | 6,463    | 6,468   |
| 2. Inpatient Days (include private, exclude swing-bed) (Adj 17) | 6,463    | 6,468   |
| 3. Private Room Days (exclude swing-bed private room) (Adj )    | 0        | 0       |
| 4. Semi-Private Room Days (exclude swing-bed) (Adj 17)          | 6,463    | 6,468   |
| 5. Medicare NF Swing-Bed Days through Dec 31 (Adj )             | 0        | 0       |
| 6. Medicare NF Swing-Bed Days after Dec 31 (Adj )               | 0        | 0       |
| 7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )            | 0        | 0       |
| 8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )              | 0        | 0       |
| 9. Medi-Cal Days (excluding swing-bed) (Adj 18)                 | 140      | 151     |

## SWING-BED ADJUSTMENT

|   |              |              |
|---|--------------|--------------|
| 17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )         | \$ 0.00      | \$ 0.00      |
| 18. Medicare NF Swing-Bed Rates after Dec 31(Adj )            | \$ 0.00      | \$ 0.00      |
| 19. Medi-Cal NF Swing-Bed Rates through July 31(Adj )         | \$ 0.00      | \$ 0.00      |
| 20. Medi-Cal NF Swing-Bed Rates after July 31(Adj )           | \$ 0.00      | \$ 0.00      |
| 21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)          | \$ 4,225,118 | \$ 4,170,201 |
| 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) | \$ 4,225,118 | \$ 4,170,201 |

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

|  |              |              |
|--|--------------|--------------|
| 28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)      | \$ 5,164,587 | \$ 5,164,587 |
| 29. Private Room Charges (excluding swing-bed charges)               | \$ 0         | \$ 0         |
| 30. Semi-Private Room Charges (excluding swing-bed charges)          | \$ 5,164,587 | \$ 5,164,587 |
| 31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)    | \$ 0.818094  | \$ 0.807461  |
| 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)           | \$ 799.10    | \$ 798.48    |
| 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) | \$ 4,225,118 | \$ 4,170,201 |

## PROGRAM INPATIENT OPERATING COST

|   |           |           |
|---|-----------|-----------|
| 38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2) | \$ 653.74 | \$ 644.74 |
| 39. Program General Inpatient Routine Service Cost (L 9 x L 38)   | \$ 91,524 | \$ 97,356 |
| 40. Cost Applicable to Medi-Cal (Sch 4A)                          | \$ 0      | \$ 0      |
| 41. Cost Applicable to Medi-Cal (Sch 4B)                          | \$ 0      | \$ 0      |
| 42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)         | \$ 91,524 | \$ 97,356 |

( To Schedule 3 )

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2009

Provider No:  
ZZR00397F

|                               |  | TOTAL<br>ANCILLARY<br>COST * | TOTAL ANCILLARY<br>CHARGES<br>(Adj) | RATIO<br>COST TO<br>CHARGES | MEDI-CAL<br>CHARGES<br>(From Schedule 6) | MEDI-CAL<br>COST |
|-------------------------------|--|------------------------------|-------------------------------------|-----------------------------|--|------------------|
| <b>ANCILLARY COST CENTERS</b> |  |                              |                                     |                             |  |                  |
| 37.00                         | Operating Room                         | \$ 0                         | \$ 0                                | 0.000000                    | \$ 0                                     | \$ 0             |
| 38.00                         | Recovery Room                          | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 39.00                         | Delivery Room and Labor Room           | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 40.00                         | Anesthesiology                         | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 41.00                         | Radiology - Diagnostic                 | 2,304,437                    | 7,309,678                           | 0.315258                    | 53,097                                   | 16,739           |
| 41.01                         |  | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 41.02                         |  | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 42.00                         | Radiology - Therapeutic                | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 43.00                         | Radioisotope                           | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 44.00                         | Laboratory                             | 1,982,928                    | 3,072,881                           | 0.645299                    | 48,534                                   | 31,319           |
| 44.01                         | Pathological Lab                       | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 46.00                         | Whole Blood and Packed Red Blood Cells | 38,822                       | 16,124                              | 2.407712                    | 0  | 0                |
| 47.00                         | Blood Storing and Processing           | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 48.00                         | Intravenous Therapy                    | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 49.00                         | Respiratory Therapy                    | 483,175                      | 991,032                             | 0.487547                    | 10,550                                   | 5,144            |
| 50.00                         | Physical Therapy                       | 586,182                      | 899,400                             | 0.651748                    | 0  | 0                |
| 51.00                         | Occupational Therapy                   | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 52.00                         | Speech Pathology                       | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 53.00                         | Electrocardiology                      | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 54.00                         | Electroencephalography                 | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 55.00                         | Medical Supplies Charged to Patients   | 445,652                      | 1,396,480                           | 0.319126                    | 18,254                                   | 5,825            |
| 56.00                         | Drugs Charged to Patients              | 1,781,065                    | 6,333,265                           | 0.281224                    | 73,022                                   | 20,536           |
| 57.00                         | Renal Dialysis                         | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 58.00                         | ASC (Non-Distinct Part)                | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 59.00                         |  | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 59.01                         |  | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 59.02                         |  | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 59.03                         |  | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 60.00                         | Clinic                                 | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 60.01                         | Other Clinic Services                  | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 61.00                         | Emergency                              | 2,451,521                    | 8,107,870                           | 0.302363                    | 84,554                                   | 25,566           |
| 62.00                         | Observation Beds                       | 0                            | 0                                   | 0.000000                    | 0  | 0                |
| 71.00                         |  | 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                |
| TOTAL                         |  | \$ 10,073,781                | \$ 28,126,730                       |                             | \$ 288,011                               | \$ 105,129       |

(To Schedule 3)

\* From Schedule 8, Column 27

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2009

Provider No:  
ZZR00397F

| ANCILLARY CHARGES                |  | REPORTED   | ADJUSTMENTS<br>(Adj 19) | AUDITED    |
|----------------------------------|--|------------|-------------------------|------------|
| 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                 | 50,353     | 2,744                   | 53,097     |
| 41.01                            |  |            |                         | 0          |
| 41.02                            |  |            |                         | 0          |
| 42.00                            | Radiology - Therapeutic                |            |                         | 0          |
| 43.00                            | Radioisotope                           |            |                         | 0          |
| 44.00                            | Laboratory                             | 47,260     | 1,274                   | 48,534     |
| 44.01                            | Pathological Lab                       |            |                         | 0          |
| 46.00                            | Whole Blood and Packed Red Blood Cells |            |                         | 0          |
| 47.00                            | Blood Storing and Processing           |            |                         | 0          |
| 48.00                            | Intravenous Therapy                    |            |                         | 0          |
| 49.00                            | Respiratory Therapy                    | 11,958     | (1,408)                 | 10,550     |
| 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   | 19,594     | (1,340)                 | 18,254     |
| 56.00                            | Drugs Charged to Patients              | 67,504     | 5,518                   | 73,022     |
| 57.00                            | Renal Dialysis                         |            |                         | 0          |
| 58.00                            | ASC (Non-Distinct Part)                |            |                         | 0          |
| 59.00                            |  |            |                         | 0          |
| 59.01                            |  |            |                         | 0          |
| 59.02                            |  |            |                         | 0          |
| 59.03                            |  |            |                         | 0          |
| 60.00                            | Clinic                                 |            |                         | 0          |
| 60.01                            | Other Clinic Services                  |            |                         | 0          |
| 61.00                            | Emergency                              | 81,371     | 3,183                   | 84,554     |
| 62.00                            | Observation Beds                       |            |                         | 0          |
| 71.00                            |  |            |                         | 0          |
| 82.00                            |  |            |                         | 0          |
| 83.00                            |  |            |                         | 0          |
| 84.00                            |  |            |                         | 0          |
| 85.00                            |  |            |                         | 0          |
| 86.00                            |  |            |                         | 0          |
| TOTAL MEDI-CAL ANCILLARY CHARGES |  | \$ 278,040 | \$ 9,971                | \$ 288,011 |

(To Schedule 5)



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

**Provider Name:**  
COALINGA REGIONAL MEDICAL CENTER

**Fiscal Period Ended:**  
JUNE 30, 2009

**Provider No:**  
LTC55539

|  | <b>REPORTED</b>          | <b>AUDITED</b> | <b>DIFFERENCE</b> |
|--|--------------------------|----------------|-------------------|
| <b>COMPUTATION OF DISTINCT PART (DP)<br/>NURSING FACILITY PER DIEM</b> |                          |                |                   |
| 1. Distinct Part Ancillary Cost (DPNF Sch 3)                           | \$ 0                     | \$ 0           | \$ 0              |
| 2. Distinct Part Routine Cost (DPNF Sch 2)                             | \$ 9,017,489             | \$ 8,846,341   | \$ (171,148)      |
| 3. Total Distinct Part Facility Cost (Lines 1 & 2)                     | \$ 9,017,489             | \$ 8,846,341   | \$ (171,148)      |
| 4. Total Distinct Part Patient Days (Adj )                             | 29,391                   | 29,391         | 0                 |
| 5. Average DP Per Diem Cost (Line 3 / Line 4)                          | \$ 306.81                | \$ 300.99      | \$ (5.82)         |
| <b>DPNF OVERPAYMENT AND OVERBILLINGS</b>                               |                          |                |                   |
| 6. Medi-Cal Overpayments (Adj 24)                                      | \$ 0                     | \$ (1,444)     | \$ (1,444)        |
| 7. Medi-Cal Credit Balances (Adj )                                     | \$ 0                     | \$ 0           | \$ 0              |
| 8. MEDI-CAL SETTLEMENT Due Provider (State)                            | \$ 0                     | \$ (1,444)     | \$ (1,444)        |
|  | (To Summary of Findings) |                |                   |
| <b>GENERAL INFORMATION</b>   |                          |                |                   |
| 9. Total Available Distinct Part Beds (C/R, W/S S-3)                   | 114                      | 114            | 0                 |
| 10. Total Licensed Capacity (All levels) (Adj 2)                       | 136                      | 138            | 2                 |
| 11. Total Medi-Cal DP Patient Days (Adj 22)                            | 25,069                   | 26,157         | 1,088             |
| <b>CAPITAL RELATED COST</b>  |                          |                |                   |
| 12. Direct Capital Related Cost  | N/A                      | \$ 0           | N/A               |
| 13. Indirect Capital Related Cost (DPNF Sch 5)                         | N/A                      | \$ 973,030     | N/A               |
| 14. Total Capital Related Cost (Lines 12 & 13)                         | N/A                      | \$ 973,030     | N/A               |
| <b>TOTAL SALARY &amp; BENEFITS</b>                                     |                          |                |                   |
| 15. Direct Salary & Benefits Expenses                                  | N/A                      | \$ 2,287,801   | N/A               |
| 16. Allocated Salary & Benefits (DPNF Sch 5)                           | N/A                      | \$ 2,237,126   | N/A               |
| 17. Total Salary & Benefits Expenses (Lines 15 & 16)                   | N/A                      | \$ 4,524,927   | N/A               |

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2009

Provider No:  
LTC55539

| COL.   | COST CENTER<br>DIRECT AND ALLOCATED EXPENSE | REPORTED *   | AUDITED *    | DIFFERENCE   |
|--------|---|--------------|--------------|--------------|
| 0.00   | Distinct Part                               | \$ 4,128,378 | \$ 4,105,276 | \$ (23,102)  |
| 1.00   | Old Cap Rel Costs-Bldg & Fixtures           | 300,225      | 279,245      | (20,980)     |
| 2.00   | Old Cap Rel Costs-Movable Equipment         | 4,926        | 4,926        | (0)          |
| 3.00   | New Cap Rel Costs-Bldg & Fixtures           | 97,683       | 97,683       | 0            |
| 4.00   | New Cap Rel Costs-Movable Equipment         | 191,819      | 177,578      | (14,241)     |
| 4.01   |   |              | 0            | 0            |
| 4.02   |   |              | 0            | 0            |
| 4.03   |   |              | 0            | 0            |
| 4.04   |   |              | 0            | 0            |
| 4.05   |   |              | 0            | 0            |
| 4.06   |   |              | 0            | 0            |
| 4.07   |   |              | 0            | 0            |
| 4.08   |   |              | 0            | 0            |
| 5.00   | Employee Benefits                           | 720,626      | 725,680      | 5,054        |
| 6.01   | Non-Patient Telephones                      |              | 0            | 0            |
| 6.02   | Data Processing                             |              | 0            | 0            |
| 6.03   | Purchasing/Receiving                        |              | 0            | 0            |
| 6.04   | Patient Admitting                           |              | 0            | 0            |
| 6.05   | Patient Business Office                     |              | 0            | 0            |
| 6.06   |   |              | 0            | 0            |
| 6.07   |   |              | 0            | 0            |
| 6.08   |   |              | 0            | 0            |
| 6.00   | Administrative and General                  | 872,587      | 814,156      | (58,431)     |
| 7.00   | Maintenance and Repairs                     | 253,449      | 250,911      | (2,538)      |
| 8.00   | Operation of Plant                          | 271,454      | 267,586      | (3,868)      |
| 9.00   | Laundry and Linen Service                   | 215,763      | 213,374      | (2,389)      |
| 10.00  | Housekeeping                                | 225,533      | 223,243      | (2,290)      |
| 11.00  | Dietary                                     | 1,261,420    | 1,246,077    | (15,343)     |
| 12.00  | Cafeteria                                   | 171,510      | 141,106      | (30,404)     |
| 13.00  | Maintenance of Personnel                    |              | 0            | 0            |
| 14.00  | Nursing Administration                      | 238,850      | 237,164      | (1,686)      |
| 15.00  | Central Services & Supply                   |              | 0            | 0            |
| 16.00  | Pharmacy                                    |              | 0            | 0            |
| 17.00  | Medical Records and Library                 | 63,266       | 62,336       | (930)        |
| 18.00  | Social Service                              |              | 0            | 0            |
| 19.00  |   |              | 0            | 0            |
| 19.02  |   |              | 0            | 0            |
| 19.03  |   |              | 0            | 0            |
| 20.00  |   |              | 0            | 0            |
| 21.00  | Nursing School                              |              | 0            | 0            |
| 22.00  | Intern & Res Service-Salary & Fringes       |              | 0            | 0            |
| 23.00  | Intern & Res Other Program                  |              | 0            | 0            |
| 24.00  | Paramedical Ed Program                      |              | 0            | 0            |
| 101.00 | TOTAL DIRECT AND<br>ALLOCATED EXPENSES      | \$ 9,017,489 | \$ 8,846,341 | \$ (171,148) |

(To DPNF Sch 1)

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





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

**Provider Name:**  
**COALINGA REGIONAL MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2009**

**Provider No:**  
**LTC55539**

| <b>COL.</b> | <b>COST CENTER</b>                       | <b>AUDITED CAP<br/>RELATED *<br/>(COL 1)</b> | <b>AUDITED SAL &amp;<br/>EMP BENEFITS *<br/>(COL 2)</b> |
|-------------|--|--|---|
| 1.00        | Old Cap Rel Costs-Bldg & Fixtures        | \$ 279,245                                   | \$ N/A  |
| 2.00        | Old Cap Rel Costs-Movable Equipment      | 4,926  | N/A   |
| 3.00        | New Cap Rel Costs-Bldg & Fixtures        | 97,683                                       | N/A   |
| 4.00        | New Cap Rel Costs-Movable Equipment      | 177,578                                      | N/A   |
| 4.01        |  | 0  | N/A   |
| 4.02        |  | 0  | N/A   |
| 4.03        |  | 0  | N/A   |
| 4.04        |  | 0  | N/A   |
| 4.05        |  | 0  | N/A   |
| 4.06        |  | 0  | N/A   |
| 4.07        |  | 0  | N/A   |
| 4.08        |  | 0  | N/A   |
| 5.00        | Employee Benefits                        | 5,702  | 719,978   |
| 6.01        | Non-Patient Telephones                   | 0  | 0   |
| 6.02        | Data Processing                          | 0  | 0   |
| 6.03        | Purchasing/Receiving                     | 0  | 0   |
| 6.04        | Patient Admitting                        | 0  | 0   |
| 6.05        | Patient Business Office                  | 0  | 0   |
| 6.06        |  | 0  | 0   |
| 6.07        |  | 0  | 0   |
| 6.08        |  | 0  | 0   |
| 6.00        | Administrative and General               | 164,675                                      | 336,604   |
| 7.00        | Maintenance and Repairs                  | 15,759                                       | 82,700  |
| 8.00        | Operation of Plant                       | 30,671                                       | 17,381  |
| 9.00        | Laundry and Linen Service                | 15,970                                       | 49,059  |
| 10.00       | Housekeeping                             | 16,864                                       | 158,412   |
| 11.00       | Dietary                                  | 121,093                                      | 601,132   |
| 12.00       | Cafeteria                                | 19,472                                       | 63,058  |
| 13.00       | Maintenance of Personnel                 | 0  | 0   |
| 14.00       | Nursing Administration                   | 12,485                                       | 172,525   |
| 15.00       | Central Services & Supply                | 0  | 0   |
| 16.00       | Pharmacy                                 | 0  | 0   |
| 17.00       | Medical Records and Library              | 10,906                                       | 36,277  |
| 18.00       | Social Service                           | 0  | 0   |
| 19.00       |  | 0  | 0   |
| 19.02       |  | 0  | 0   |
| 19.03       |  | 0  | 0   |
| 20.00       |  | 0  | 0   |
| 21.00       | Nursing School                           | 0  | 0   |
| 22.00       | Intern & Res Service-Salary & Fringes    | 0  | 0   |
| 23.00       | Intern & Res Other Program               | 0  | 0   |
| 24.00       | Paramedical Ed Program                   | 0  | 0   |
|             |  |  |   |
|             |  |  |   |
| <b>101</b>  | <b>TOTAL ALLOCATED INDIRECT EXPENSES</b> | <b>\$ 973,030</b>                            | <b>\$ 2,237,126</b>                                     |

\* These amounts include Skilled Nursing Facility expenses  
in line 34.

(To DPNF SCH 1)







Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2009

|                                     | 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   | ADMINISTRATIVE & GENERAL 6.00 |
|-------------------------------------|--------------------------------------|-----------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-------------------------------|
| <b>ANCILLARY COST CENTERS</b>       |                                      |                 |                        |                 |                 |                 |                 |                 |                 |                 |                 |                   |                               |
| 37.00                               | Operating Room                       | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 38.00                               | Recovery Room                        | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 39.00                               | Delivery Room and Labor Room         | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 40.00                               | Anesthesiology                       | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 41.00                               | Radiology - Diagnostic               | 0               | 222,449                | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 1,753,972         | 264,917                       |
| 41.01                               |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 41.02                               |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 42.00                               | Radiology - Therapeutic              | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 43.00                               | Radioisotope                         | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 44.00                               | Laboratory                           | 0               | 141,109                | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 1,641,524         | 247,933                       |
| 44.01                               | Pathological Lab                     | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 46.00                               | Whole Blood and Packed Red Blood Ce  | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 33,595            | 5,074                         |
| 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               | 72,816                 | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 361,207           | 54,556                        |
| 50.00                               | Physical Therapy                     | 0               | 73,789                 | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 413,895           | 62,514                        |
| 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                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 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               | 0               | 0               | 183,634           | 27,736                        |
| 56.00                               | Drugs Charged to Patients            | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 698,569           | 105,511                       |
| 57.00                               | Renal Dialysis                       | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 58.00                               | ASC (Non-Distinct Part)              | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 59.00                               |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 59.01                               |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 59.02                               |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 59.03                               |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 60.00                               | Clinic                               | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 60.01                               | Other Clinic Services                | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 61.00                               | Emergency                            | 0               | 181,956                | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 1,794,172         | 270,989                       |
| 62.00                               | Observation Beds                     | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 71.00                               |                                      | 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                             |
| <b>NONREIMBURSABLE COST CENTER:</b> |                                      |                 |                        |                 |                 |                 |                 |                 |                 |                 |                 |                   |                               |
| 96.00                               | Gift, Flower, Coffee Shop & Canteen  | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 97.00                               | Research                             | 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               | 297,058           | 44,867                        |
| 98.01                               | Beauty Shop                          | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 7,382             | 1,115                         |
| 99.00                               |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 99.01                               |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 99.02                               |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 99.03                               |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 99.04                               |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 100.00                              | Physician Meals                      | 0               | 1,218                  | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 36,769            | 5,553                         |
| 100.01                              |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 100.02                              |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 100.03                              |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| 100.04                              |                                      | 0               | 0                      | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0               | 0                 | 0                             |
| <b>TOTAL</b>                        |                                      | <u>0</u>        | <u>2,675,472</u>       | <u>0</u>        | <u>24,077,421</u> | <u>3,159,422</u>              |



Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2009

| TRIAL BALANCE EXPENSES                     | MAINT & REPAIRS<br>7.00 | OPER PLANT<br>8.00 | LAUNDRY & LINEN<br>9.00 | HOUSEKEEP<br>10.00 | DIETARY<br>11.00 | CAFE<br>12.00  | MAINT OF PERSONNEL<br>13.00 | NURSING ADMIN<br>14.00 | CENTRAL SERVICE & SUPPLY<br>15.00 | PHARMACY<br>16.00 | MEDICAL RECORDS & LIBRARY<br>17.00 | SOCIAL SERVICE<br>18.00 |
|--|-------------------------|--------------------|-------------------------|--------------------|------------------|----------------|-----------------------------|------------------------|-----------------------------------|-------------------|------------------------------------|-------------------------|
| <b>ANCILLARY COST CENTERS</b>              |                         |                    |                         |                    |                  |                |                             |                        |                                   |                   |                                    |                         |
| 37.00 Operating Room                       | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 38.00 Recovery Room                        | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 39.00 Delivery Room and Labor Room         | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 40.00 Anesthesiology                       | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 41.00 Radiology - Diagnostic               | 63,421                  | 67,636             | 5,250                   | 56,428             | 0                | 23,536         | 0                           | 0                      | 0                                 | 0                 | 69,278                             | 0                       |
| 41.01                                      | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 41.02                                      | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 42.00 Radiology - Therapeutic              | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 43.00 Radioisotope                         | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 44.00 Laboratory                           | 14,114                  | 15,052             | 0                       | 12,558             | 0                | 22,623         | 0                           | 0                      | 0                                 | 0                 | 29,124                             | 0                       |
| 44.01 Pathological Lab                     | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 46.00 Whole Blood and Packed Red Blood Ce  | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 153                                | 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                  | 17,516                  | 18,680             | 0                       | 15,585             | 0                | 6,237          | 0                           | 0                      | 0                                 | 0                 | 9,393                              | 0                       |
| 50.00 Physical Therapy                     | 28,296                  | 30,177             | 7,884                   | 25,176             | 0                | 9,714          | 0                           | 0                      | 0                                 | 0                 | 8,524                              | 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                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 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                      | 221,047                           | 0                 | 13,235                             | 0                       |
| 56.00 Drugs Charged to Patients            | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 916,961           | 60,024                             | 0                       |
| 57.00 Renal Dialysis                       | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 58.00 ASC (Non-Distinct Part)              | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 59.00                                      | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 59.01                                      | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 59.02                                      | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 59.03                                      | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 60.00 Clinic                               | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 60.01 Other Clinic Services                | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 61.00 Emergency                            | 71,543                  | 76,298             | 25,923                  | 63,654             | 0                | 33,880         | 0                           | 38,220                 | 0                                 | 0                 | 76,843                             | 0                       |
| 62.00 Observation Beds                     | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 71.00                                      | 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                       |
| <b>NONREIMBURSABLE COST CENTER:</b>        |                         |                    |                         |                    |                  |                |                             |                        |                                   |                   |                                    |                         |
| 96.00 Gift, Flower, Coffee Shop & Canteen  | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 97.00 Research                             | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 98.00 Physicians' Private Office           | 197,743                 | 210,885            | 0                       | 175,939            | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 98.01 Beauty Shop                          | 3,311                   | 3,531              | 0                       | 2,946              | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 99.00                                      | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 99.01                                      | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 99.02                                      | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 99.03                                      | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 99.04                                      | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 100.00 Physician Meals                     | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 100.01                                     | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 100.02                                     | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 100.03                                     | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| 100.04                                     | 0                       | 0                  | 0                       | 0                  | 0                | 0              | 0                           | 0                      | 0                                 | 0                 | 0                                  | 0                       |
| <b>TOTAL</b>                               | <b>914,629</b>          | <b>936,588</b>     | <b>296,371</b>          | <b>762,291</b>     | <b>1,520,083</b> | <b>305,943</b> | <b>0</b>                    | <b>344,542</b>         | <b>221,047</b>                    | <b>916,961</b>    | <b>377,857</b>                     | <b>0</b>                |



Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2009

| 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        |
| <b>ANCILLARY COST CENTERS</b>              |                  |                  |                  |                            |                      |                                  |                         |                      |                   |                            |                   |
| 37.00 Operating Room                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 38.00 Recovery Room                        | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 39.00 Delivery Room and Labor Room         | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 40.00 Anesthesiology                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 41.00 Radiology - Diagnostic               | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 2,304,437         | 0                          | 2,304,437         |
| 41.01                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 41.02                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 42.00 Radiology - Therapeutic              | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 43.00 Radioisotope                         | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 44.00 Laboratory                           | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 1,982,928         | 0                          | 1,982,928         |
| 44.01 Pathological Lab                     | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 46.00 Whole Blood and Packed Red Blood Ce  | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 38,822            | 0                          | 38,822            |
| 47.00 Blood Storing and Processing         | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 48.00 Intravenous Therapy                  | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 49.00 Respiratory Therapy                  | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 483,175           | 0                          | 483,175           |
| 50.00 Physical Therapy                     | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 586,182           | 0                          | 586,182           |
| 51.00 Occupational Therapy                 | 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                 |
| 53.00 Electrocardiology                    | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 54.00 Electroencephalography               | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 55.00 Medical Supplies Charged to Patients | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 445,652           | 0                          | 445,652           |
| 56.00 Drugs Charged to Patients            | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 1,781,065         | 0                          | 1,781,065         |
| 57.00 Renal Dialysis                       | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 58.00 ASC (Non-Distinct Part)              | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 59.00                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 59.01                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 59.02                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 59.03                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 60.00 Clinic                               | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 60.01 Other Clinic Services                | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 61.00 Emergency                            | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 2,451,521         | 0                          | 2,451,521         |
| 62.00 Observation Beds                     | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 71.00                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 82.00                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 83.00                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 84.00                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 85.00                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 86.00                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| <b>NONREIMBURSABLE COST CENTER:</b>        |                  |                  |                  |                            |                      |                                  |                         |                      |                   |                            |                   |
| 96.00 Gift, Flower, Coffee Shop & Canteen  | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 97.00 Research                             | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 98.00 Physicians' Private Office           | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 926,492           | 0                          | 926,492           |
| 98.01 Beauty Shop                          | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 18,284            | 0                          | 18,284            |
| 99.00                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 99.01                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 99.02                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 99.03                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 99.04                                      | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 100.00 Physician Meals                     | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 42,322            | 0                          | 42,322            |
| 100.01                                     | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 100.02                                     | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 100.03                                     | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| 100.04                                     | 0                | 0                | 0                | 0                          | 0                    | 0                                | 0                       | 0                    | 0                 | 0                          | 0                 |
| <b>TOTAL</b>                               | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>0</u>                   | <u>0</u>             | <u>0</u>                         | <u>0</u>                | <u>0</u>             | <u>24,077,421</u> | <u>0</u>                   | <u>24,077,421</u> |





Provider Name:

Fiscal Period Ended:

COALINGA REGIONAL MEDICAL CENTER

JUNE 30, 2009

|                                       | EMP BENE<br>(ADJUSTED<br>SALARIES)    | STAT          | STAT      | ADM & GEN<br>(ACCUM<br>COST) | MAINT &<br>REPAIRS<br>(SQ FT) |
|---------------------------------------|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|------------------------------|-------------------------------|
|                                       | 5.00<br>(Adj 15)                      | 6.01<br>(Adj) | 6.02<br>(Adj) | 6.03<br>(Adj) | 6.04<br>(Adj) | 6.05<br>(Adj) | 6.06<br>(Adj) | 6.07<br>(Adj) | 6.08<br>(Adj) |           |                              | 7.00<br>(Adj)                 |
| <b>GENERAL SERVICE COST CENTERS</b>   |                                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 1.00                                  | Old Cap Rel Costs-Bldg & Fixtures     |               |               |               |               |               |               |               |               |           |                              |                               |
| 2.00                                  | Old Cap Rel Costs-Movable Equipment   |               |               |               |               |               |               |               |               |           |                              |                               |
| 3.00                                  | New Cap Rel Costs-Bldg & Fixtures     |               |               |               |               |               |               |               |               |           |                              |                               |
| 4.00                                  | New Cap Rel Costs-Movable Equipment   |               |               |               |               |               |               |               |               |           |                              |                               |
| 4.01                                  |                                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 4.02                                  |                                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 4.03                                  |                                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 4.04                                  |                                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 4.05                                  |                                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 4.06                                  |                                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 4.07                                  |                                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 4.08                                  |                                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 5.00                                  | Employee Benefits                     |               |               |               |               |               |               |               |               |           |                              |                               |
| 6.01                                  | Non-Patient Telephones                |               |               |               |               |               |               |               |               |           |                              |                               |
| 6.02                                  | Data Processing                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 6.03                                  | Purchasing/Receiving                  |               |               |               |               |               |               |               |               |           |                              |                               |
| 6.04                                  | Patient Admitting                     |               |               |               |               |               |               |               |               |           |                              |                               |
| 6.05                                  | Patient Business Office               |               |               |               |               |               |               |               |               |           |                              |                               |
| 6.06                                  |                                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 6.07                                  |                                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 6.08                                  |                                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 6.00                                  | Administrative and General            | 993,554       |               |               |               |               |               |               |               |           |                              |                               |
| 7.00                                  | Maintenance and Repairs               | 191,557       |               |               |               |               |               |               |               | 794,612   |                              |                               |
| 8.00                                  | Operation of Plant                    |               |               |               |               |               |               |               |               | 782,059   |                              | 3,178                         |
| 9.00                                  | Laundry and Linen Service             | 38,286        |               |               |               |               |               |               |               | 246,664   |                              | 526                           |
| 10.00                                 | Housekeeping                          | 376,615       |               |               |               |               |               |               |               | 634,560   |                              | 1,347                         |
| 11.00                                 | Dietary                               | 465,565       |               |               |               |               |               |               |               | 1,205,410 |                              | 3,854                         |
| 12.00                                 | Cafeteria                             | 82,039        |               |               |               |               |               |               |               | 229,578   |                              | 1,231                         |
| 13.00                                 | Maintenance of Personnel              |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 14.00                                 | Nursing Administration                | 173,077       |               |               |               |               |               |               |               | 287,413   |                              | 296                           |
| 15.00                                 | Central Services & Supply             | 35,641        |               |               |               |               |               |               |               | 118,610   |                              | 2,404                         |
| 16.00                                 | Pharmacy                              | 553,570       |               |               |               |               |               |               |               | 778,938   |                              | 445                           |
| 17.00                                 | Medical Records and Library           | 134,292       |               |               |               |               |               |               |               | 263,018   |                              | 1,994                         |
| 18.00                                 | Social Service                        |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 19.00                                 |                                       |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 19.02                                 |                                       |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 19.03                                 |                                       |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 20.00                                 |                                       |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 21.00                                 | Nursing School                        |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 22.00                                 | Intern & Res Service-Salary & Fringes |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 23.00                                 | Intern & Res Other Program            |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 24.00                                 | Paramedical Ed Program                |               |               |               |               |               |               |               |               | 0         |                              |                               |
| <b>INPATIENT ROUTINE COST CENTERS</b> |                                       |               |               |               |               |               |               |               |               |           |                              |                               |
| 25.00                                 | Adults & Pediatrics (Gen Routine)     | 916,949       |               |               |               |               |               |               |               | 2,964,972 |                              | 8,099                         |
| 26.00                                 | Intensive Care Unit                   |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 27.00                                 | Coronary Care Unit                    |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 28.00                                 | Neonatal Intensive Care Unit          |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 29.00                                 | Surgical Intensive Care               |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 30.00                                 | Subprovider I                         |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 31.00                                 | Subprovider II                        |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 32.00                                 |                                       |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 33.00                                 | Nursery                               |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 34.00                                 | Skilled Nursing Facility              | 2,287,801     |               |               |               |               |               |               |               | 5,390,388 |                              | 21,902                        |
| 35.00                                 | Distinct Part Nursing Facility        |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 36.00                                 | Adult Subacute Care Unit              |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 36.01                                 | Subacute Care Unit II                 |               |               |               |               |               |               |               |               | 0         |                              |                               |
| 36.02                                 | Transitional Care Unit                |               |               |               |               |               |               |               |               | 0         |                              |                               |

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:

Fiscal Period Ended:

COALINGA REGIONAL MEDICAL CENTER

JUNE 30, 2009

|                                     | EMP BENE<br>(ADJUSTED<br>SALARIES)     | STAT          | STAT     | ADM & GEN<br>(ACCUM<br>COST) | MAINT &<br>REPAIRS<br>(SQ FT) |
|-------------------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------|------------------------------|-------------------------------|
|                                     | 5.00<br>(Adj 15)                       | 6.01<br>(Adj) | 6.02<br>(Adj) | 6.03<br>(Adj) | 6.04<br>(Adj) | 6.05<br>(Adj) | 6.06<br>(Adj) | 6.07<br>(Adj) | 6.08<br>(Adj) |          |                              | 7.00<br>(Adj)                 |
| <b>ANCILLARY COST CENTERS</b>       |  |               |               |               |               |               |               |               |               |          |                              |                               |
| 37.00                               | Operating Room                         |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 38.00                               | Recovery Room                          |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 39.00                               | Delivery Room and Labor Room           |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 40.00                               | Anesthesiology                         |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 41.00                               | Radiology - Diagnostic                 | 701,299       |               |               |               |               |               |               |               |          | 1,753,972                    | 5,536                         |
| 41.01                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 41.02                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 42.00                               | Radiology - Therapeutic                |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 43.00                               | Radioisotope                           |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 44.00                               | Laboratory                             | 444,865       |               |               |               |               |               |               |               |          | 1,641,524                    | 1,232                         |
| 44.01                               | Pathological Lab                       |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 46.00                               | Whole Blood and Packed Red Blood Cells |               |               |               |               |               |               |               |               |          | 33,595                       |                               |
| 47.00                               | Blood Storing and Processing           |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 48.00                               | Intravenous Therapy                    |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 49.00                               | Respiratory Therapy                    | 229,561       |               |               |               |               |               |               |               |          | 361,207                      | 1,529                         |
| 50.00                               | Physical Therapy                       | 232,630       |               |               |               |               |               |               |               |          | 413,895                      | 2,470                         |
| 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   |               |               |               |               |               |               |               |               |          | 183,634                      |                               |
| 56.00                               | Drugs Charged to Patients              |               |               |               |               |               |               |               |               |          | 698,569                      |                               |
| 57.00                               | Renal Dialysis                         |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 58.00                               | ASC (Non-Distinct Part)                |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 59.00                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 59.01                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 59.02                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 59.03                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 60.00                               | Clinic                                 |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 60.01                               | Other Clinic Services                  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 61.00                               | Emergency                              | 573,642       |               |               |               |               |               |               |               |          | 1,794,172                    | 6,245                         |
| 62.00                               | Observation Beds                       |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 71.00                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 82.00                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 83.00                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 84.00                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 85.00                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 86.00                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| <b>NONREIMBURSABLE COST CENTERS</b> |  |               |               |               |               |               |               |               |               |          |                              |                               |
| 96.00                               | Gift, Flower, Coffee Shop & Canteen    |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 97.00                               | Research                               |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 98.00                               | Physicians' Private Office             |               |               |               |               |               |               |               |               |          | 297,058                      | 17,261                        |
| 98.01                               | Beauty Shop                            |               |               |               |               |               |               |               |               |          | 7,382                        | 289                           |
| 99.00                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 99.01                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 99.02                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 99.03                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 99.04                               |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 100.00                              | Physician Meals                        | 3,839         |               |               |               |               |               |               |               |          | 36,769                       |                               |
| 100.01                              |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 100.02                              |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 100.03                              |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| 100.04                              |  |               |               |               |               |               |               |               |               |          | 0                            |                               |
| TOTAL                               | 8,434,782                              | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0        | 20,917,999                   | 79,838                        |
| COST TO BE ALLOCATED                | 2,675,472                              | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0        | 3,159,422                    | 914,629                       |
| UNIT COST MULTIPLIER - SCH 8        | 0.317195                               | 0.000000      | 0.000000      | 0.000000      | 0.000000      | 0.000000      | 0.000000      | 0.000000      | 0.000000      | 0.000000 | 0.151038                     | 11.456066                     |



Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2009

|                                     | OPER PLANT (SQ FT)                     | LAUNDRY & LINEN (LB LNDRY) | HOUSE-KEEPING (SQ FT) | DIETARY (MEALS SERVED) | CAFETERIA (PAID FTE'S) | MAINT OF PERSONNEL (# HOUSED) | NURSING ADMIN (HRS OF SVC) | CENT SERV & SUPPLY (CST REQ) | PHARMACY (COSTS REQUIS) | MED REC (TOTAL REVENUE) | SOC SERV (TIME SPENT) | STAT     |
|-------------------------------------|--|----------------------------|-----------------------|------------------------|------------------------|-------------------------------|----------------------------|------------------------------|-------------------------|-------------------------|-----------------------|----------|
|                                     | 8.00                                   | 9.00                       | 10.00                 | 11.00                  | 12.00                  | 13.00                         | 14.00                      | 15.00                        | 16.00                   | 17.00                   | 18.00                 | 19.00    |
|                                     | (Adj)                                  | (Adj)                      | (Adj)                 | (Adj)                  | (Adj 16)               | (Adj)                         | (Adj)                      | (Adj)                        | (Adj)                   | (Adj)                   | (Adj)                 | (Adj)    |
| <b>ANCILLARY COST CENTERS</b>       |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 37.00                               | Operating Room                         |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 38.00                               | Recovery Room                          |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 39.00                               | Delivery Room and Labor Room           |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 40.00                               | Anesthesiology                         |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 41.00                               | Radiology - Diagnostic                 | 5,536                      | 8,732                 | 5,536                  |                        | 1,083                         |                            |                              |                         | 7,309,678               |                       |          |
| 41.01                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 41.02                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 42.00                               | Radiology - Therapeutic                |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 43.00                               | Radioisotope                           |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 44.00                               | Laboratory                             | 1,232                      |                       | 1,232                  |                        | 1,041                         |                            |                              |                         | 3,072,881               |                       |          |
| 44.01                               | Pathological Lab                       |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 46.00                               | Whole Blood and Packed Red Blood Cells |                            |                       |                        |                        |                               |                            |                              |                         | 16,124                  |                       |          |
| 47.00                               | Blood Storing and Processing           |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 48.00                               | Intravenous Therapy                    |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 49.00                               | Respiratory Therapy                    | 1,529                      |                       | 1,529                  |                        | 287                           |                            |                              |                         | 991,032                 |                       |          |
| 50.00                               | Physical Therapy                       | 2,470                      | 13,114                | 2,470                  |                        | 447                           |                            |                              |                         | 899,400                 |                       |          |
| 51.00                               | Occupational Therapy                   |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 52.00                               | Speech Pathology                       |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 53.00                               | Electrocardiology                      |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 54.00                               | Electroencephalography                 |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 55.00                               | Medical Supplies Charged to Patients   |                            |                       |                        |                        |                               |                            | 100                          |                         | 1,396,480               |                       |          |
| 56.00                               | Drugs Charged to Patients              |                            |                       |                        |                        |                               |                            |                              | 100                     | 6,333,265               |                       |          |
| 57.00                               | Renal Dialysis                         |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 58.00                               | ASC (Non-Distinct Part)                |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 59.00                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 59.01                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 59.02                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 59.03                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 60.00                               | Clinic                                 |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 60.01                               | Other Clinic Services                  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 61.00                               | Emergency                              | 6,245                      | 43,117                | 6,245                  |                        | 1,559                         | 21,190                     |                              |                         | 8,107,870               |                       |          |
| 62.00                               | Observation Beds                       |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 71.00                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 82.00                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 83.00                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 84.00                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 85.00                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 86.00                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| <b>NONREIMBURSABLE COST CENTERS</b> |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 96.00                               | Gift, Flower, Coffee Shop & Canteen    |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 97.00                               | Research                               |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 98.00                               | Physicians' Private Office             | 17,261                     |                       | 17,261                 |                        |                               |                            |                              |                         |                         |                       |          |
| 98.01                               | Beauty Shop                            | 289                        |                       | 289                    |                        |                               |                            |                              |                         |                         |                       |          |
| 99.00                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 99.01                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 99.02                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 99.03                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 99.04                               |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 100.00                              | Physician Meals                        |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 100.01                              |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 100.02                              |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 100.03                              |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| 100.04                              |  |                            |                       |                        |                        |                               |                            |                              |                         |                         |                       |          |
| TOTAL                               | 76,660                                 | 492,954                    | 74,787                | 106,215                | 14,078                 | 0                             | 191,023                    | 100                          | 100                     | 39,868,474              | 0                     | 0        |
| COST TO BE ALLOCATED                | 936,588                                | 296,371                    | 762,291               | 1,520,083              | 305,943                | 0                             | 344,542                    | 221,047                      | 916,961                 | 377,857                 | 0                     | 0        |
| UNIT COST MULTIPLIER - SCH 8        | 12.217421                              | 0.601215                   | 10.192834             | 14.311379              | 21.731979              | 0.000000                      | 1.803668                   | 2210.474169                  | 9169.609216             | 0.009478                | 0.000000              | 0.000000 |

Provider Name:

Fiscal Period Ended:

COALINGA REGIONAL MEDICAL CENTER

JUNE 30, 2009

| STAT           | STAT           | NONPHY<br>ANESTH<br>(ASG TIME) | NURSE<br>SCHOOL<br>(ASG TIME) | I&R-SAL<br>& FRINGES<br>(ASG TIME) | I&R-PRG<br>COST<br>(ASG TIME) | PARAMED<br>EDUCAT<br>(ASG TIME) |
|----------------|----------------|--------------------------------|-------------------------------|------------------------------------|-------------------------------|---------------------------------|
| 19.02<br>(Adj) | 19.03<br>(Adj) | 20.00<br>(Adj)                 | 21.00<br>(Adj)                | 22.00<br>(Adj)                     | 23.00<br>(Adj)                | 24.00<br>(Adj)                  |

**GENERAL SERVICE COST CENTERS**

- 1.00 Old Cap Rel Costs-Bldg & Fixtures
- 2.00 Old Cap Rel Costs-Movable Equipment
- 3.00 New Cap Rel Costs-Bldg & Fixtures
- 4.00 New Cap Rel Costs-Movable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08
- 5.00 Employee Benefits
- 6.01 Non-Patient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08
- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services & Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 20.00
- 21.00 Nursing School
- 22.00 Intern & Res Service-Salary & Fringes
- 23.00 Intern & Res Other Program
- 24.00 Paramedical Ed Program

**INPATIENT ROUTINE COST CENTERS**

- 25.00 Adults & Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Subprovider I
- 31.00 Subprovider II
- 32.00
- 33.00 Nursery
- 34.00 Skilled Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit



## TRIAL BALANCE OF EXPENSES

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2009

|       |                                       | REPORTED     | ADJUSTMENTS<br>(From Sch 10A) | AUDITED      |
|-------|---------------------------------------|--------------|-------------------------------|--------------|
|       | <b>GENERAL SERVICE COST CENTERS</b>   |              |                               |              |
| 1.00  | Old Cap Rel Costs-Bldg & Fixtures     | \$ 1,469,310 | \$ (102,676)                  | \$ 1,366,634 |
| 2.00  | Old Cap Rel Costs-Movable Equipment   | 20,000       | 0                             | 20,000       |
| 3.00  | New Cap Rel Costs-Bldg & Fixtures     | 478,064      | 0                             | 478,064      |
| 4.00  | New Cap Rel Costs-Movable Equipment   | 778,838      | (57,823)                      | 721,015      |
| 4.01  |                                       |              | 0                             | 0            |
| 4.02  |                                       |              | 0                             | 0            |
| 4.03  |                                       |              | 0                             | 0            |
| 4.04  |                                       |              | 0                             | 0            |
| 4.05  |                                       |              | 0                             | 0            |
| 4.06  |                                       |              | 0                             | 0            |
| 4.07  |                                       |              | 0                             | 0            |
| 4.08  |                                       |              | 0                             | 0            |
| 5.00  | Employee Benefits                     | 2,654,451    | 0                             | 2,654,451    |
| 6.01  | Non-Patient Telephones                |              | 0                             | 0            |
| 6.02  | Data Processing                       |              | 0                             | 0            |
| 6.03  | Purchasing/Receiving                  |              | 0                             | 0            |
| 6.04  | Patient Admitting                     |              | 0                             | 0            |
| 6.05  | Patient Business Office               |              | 0                             | 0            |
| 6.06  |                                       |              | 0                             | 0            |
| 6.07  |                                       |              | 0                             | 0            |
| 6.08  |                                       |              | 0                             | 0            |
| 6.00  | Administrative and General            | 2,363,793    | (156,086)                     | 2,207,707    |
| 7.00  | Maintenance and Repairs               | 701,157      | 0                             | 701,157      |
| 8.00  | Operation of Plant                    | 700,885      | 0                             | 700,885      |
| 9.00  | Laundry and Linen Service             | 221,084      | 0                             | 221,084      |
| 10.00 | Housekeeping                          | 480,694      | 0                             | 480,694      |
| 11.00 | Dietary                               | 959,294      | 0                             | 959,294      |
| 12.00 | Cafeteria                             | 195,761      | (23,648)                      | 172,113      |
| 13.00 | Maintenance of Personnel              |              | 0                             | 0            |
| 14.00 | Nursing Administration                | 224,953      | 0                             | 224,953      |
| 15.00 | Central Services & Supply             | 45,901       | 0                             | 45,901       |
| 16.00 | Pharmacy                              | 591,982      | 0                             | 591,982      |
| 17.00 | Medical Records and Library           | 169,489      | 0                             | 169,489      |
| 18.00 | Social Service                        |              | 0                             | 0            |
| 19.00 |                                       |              | 0                             | 0            |
| 19.02 |                                       |              | 0                             | 0            |
| 19.03 |                                       |              | 0                             | 0            |
| 20.00 |                                       |              | 0                             | 0            |
| 21.00 | Nursing School                        |              | 0                             | 0            |
| 22.00 | Intern & Res Service-Salary & Fringes |              | 0                             | 0            |
| 23.00 | Intern & Res Other Program            |              | 0                             | 0            |
| 24.00 | Paramedical Ed Program                |              | 0                             | 0            |
|       | <b>INPATIENT ROUTINE COST CENTERS</b> |              |                               |              |
| 25.00 | Adults & Pediatrics (Gen Routine)     | 2,467,251    | 0                             | 2,467,251    |
| 26.00 | Intensive Care Unit                   |              | 0                             | 0            |
| 27.00 | Coronary Care Unit                    |              | 0                             | 0            |
| 28.00 | Neonatal Intensive Care Unit          |              | 0                             | 0            |
| 29.00 | Surgical Intensive Care               |              | 0                             | 0            |
| 30.00 | Subprovider I                         |              | 0                             | 0            |
| 31.00 | Subprovider II                        |              | 0                             | 0            |
| 32.00 |                                       |              | 0                             | 0            |
| 33.00 | Nursery                               |              | 0                             | 0            |
| 34.00 | Skilled Nursing Facility              | 4,128,378    | (23,102)                      | 4,105,276    |
| 35.00 | Distinct Part Nursing Facility        |              | 0                             | 0            |
| 36.00 | Adult Subacute Care Unit              |              | 0                             | 0            |
| 36.01 | Subacute Care Unit II                 |              | 0                             | 0            |
| 36.02 | Transitional Care Unit                |              | 0                             | 0            |

## TRIAL BALANCE OF EXPENSES

Provider Name:  
COALINGA REGIONAL MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2009

|        |  | REPORTED      | ADJUSTMENTS<br>(From Sch 10A) | AUDITED       |
|--------|--|---------------|-------------------------------|---------------|
|        | <b>ANCILLARY COST CENTERS</b>          |               |                               |               |
| 37.00  | Operating Room                         | \$            | \$ 0                          | \$ 0          |
| 38.00  | Recovery Room                          |               | 0                             | 0             |
| 39.00  | Delivery Room and Labor Room           |               | 0                             | 0             |
| 40.00  | Anesthesiology                         |               | 0                             | 0             |
| 41.00  | Radiology - Diagnostic                 | 1,390,120     | 0                             | 1,390,120     |
| 41.01  |  |               | 0                             | 0             |
| 41.02  |  |               | 0                             | 0             |
| 42.00  | Radiology - Therapeutic                |               | 0                             | 0             |
| 43.00  | Radioisotope                           |               | 0                             | 0             |
| 44.00  | Laboratory                             | 1,468,947     | 0                             | 1,468,947     |
| 44.01  | Pathological Lab                       |               | 0                             | 0             |
| 46.00  | Whole Blood and Packed Red Blood Cells | 33,595        | 0                             | 33,595        |
| 47.00  | Blood Storing and Processing           |               | 0                             | 0             |
| 48.00  | Intravenous Therapy                    |               | 0                             | 0             |
| 49.00  | Respiratory Therapy                    | 249,337       | 0                             | 249,337       |
| 50.00  | Physical Therapy                       | 277,016       | 0                             | 277,016       |
| 51.00  | Occupational Therapy                   |               | 0                             | 0             |
| 52.00  | Speech Pathology                       |               | 0                             | 0             |
| 53.00  | Electrocardiology                      |               | 0                             | 0             |
| 54.00  | Electroencephalography                 |               | 0                             | 0             |
| 55.00  | Medical Supplies Charged to Patients   | 183,634       | 0                             | 183,634       |
| 56.00  | Drugs Charged to Patients              | 698,569       | 0                             | 698,569       |
| 57.00  | Renal Dialysis                         |               | 0                             | 0             |
| 58.00  | ASC (Non-Distinct Part)                |               | 0                             | 0             |
| 59.00  |  |               | 0                             | 0             |
| 59.01  |  |               | 0                             | 0             |
| 59.02  |  |               | 0                             | 0             |
| 59.03  |  |               | 0                             | 0             |
| 60.00  | Clinic                                 |               | 0                             | 0             |
| 60.01  | Other Clinic Services                  |               | 0                             | 0             |
| 61.00  | Emergency                              | 1,452,702     | 0                             | 1,452,702     |
| 62.00  | Observation Beds                       |               | 0                             | 0             |
| 71.00  |  |               | 0                             | 0             |
| 82.00  |  |               | 0                             | 0             |
| 83.00  |  |               | 0                             | 0             |
| 84.00  |  |               | 0                             | 0             |
| 85.00  |  |               | 0                             | 0             |
| 86.00  |  |               | 0                             | 0             |
|        | <b>SUBTOTAL</b>                        | \$ 24,405,205 | \$ (363,335)                  | \$ 24,041,870 |
|        | <b>NONREIMBURSABLE COST CENTERS</b>    |               |                               |               |
| 96.00  | Gift, Flower, Coffee Shop & Canteen    |               | 0                             | 0             |
| 97.00  | Research                               |               | 0                             | 0             |
| 98.00  | Physicians' Private Office             |               | 0                             | 0             |
| 98.01  | Beauty Shop                            |               | 0                             | 0             |
| 99.00  |  |               | 0                             | 0             |
| 99.01  |  |               | 0                             | 0             |
| 99.02  |  |               | 0                             | 0             |
| 99.03  |  |               | 0                             | 0             |
| 99.04  |  |               | 0                             | 0             |
| 100.00 | Physician Meals                        | 11,903        | 23,648                        | 35,551        |
| 100.01 |  |               | 0                             | 0             |
| 100.02 |  |               | 0                             | 0             |
| 100.03 |  |               | 0                             | 0             |
| 100.04 |  |               | 0                             | 0             |
| 100.99 | <b>SUBTOTAL</b>                        | \$ 11,903     | \$ 23,648                     | \$ 35,551     |
| 101    | <b>TOTAL</b>                           | \$ 24,417,108 | \$ (339,687)                  | \$ 24,077,421 |

(To Schedule 8)









| Provider Name                    |              |             |      |       |      |  | Fiscal Period   |             |                     | Provider Number |  | Adjustments |
|----------------------------------|--------------|-------------|------|-------|------|--|---|-------------|---------------------|-----------------|--|-------------|
| COALINGA REGIONAL MEDICAL CENTER |              |             |      |       |      |  | JULY 1, 2008 THROUGH JUNE 30, 2009  |             |                     | ZZR00397F       |  | 24          |
| Report References                |              |             |      |       |      |  |   |             |                     |                 |  |             |
| Adj. No.                         | Audit Report | Cost Report |      |       |      |  | Explanation of Audit Adjustments  | As Reported | Increase (Decrease) | As Adjusted     |  |             |
|                                  |              | Work Sheet  | Part | Title | Line | Col.   |   |             |                     |                 |  |             |
| <b>MEMORANDUM ADJUSTMENTS</b>    |              |             |      |       |      |  |   |             |                     |                 |  |             |
| 1                                | 1            | N/A         |      |       |      |  | The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract . Schedule 1, Line 9.<br>W & I Code, Sections 14105.19 and 14166.245 | \$0         | \$5,498             | \$5,498         |  |             |
| 2                                | DPNF 1       | S-3         | I    | 25.00 | 1    | Total Licensed Beds<br>To adjust licensed beds to agree with provider's license for accuracy of reporting.<br>42 CFR 413.24<br>CMS Pub. 15-1, Section 2304 | 136   | 2           | 138                 |                 |  |             |

| Provider Name                                     |              |             |      |       |        |      | Fiscal Period   |             |                     | Provider Number |  | Adjustments |
|---|--------------|-------------|------|-------|--------|------|---|-------------|---------------------|-----------------|--|-------------|
| COALINGA REGIONAL MEDICAL CENTER                  |              |             |      |       |        |      | JULY 1, 2008 THROUGH JUNE 30, 2009  |             |                     | ZZR00397F       |  | 24          |
| Report References                                 |              |             |      |       |        |      | Explanation of Audit Adjustments  | As Reported | Increase (Decrease) | As Adjusted     |  |             |
| Adj. No.  | Audit Report | Cost Report |      |       |        |      |   |             |                     |                 |  |             |
|   |              | Work Sheet  | Part | Title | Line   | Col. |   |             |                     |                 |  |             |
| <b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b> |              |             |      |       |        |      |   |             |                     |                 |  |             |
| 3   | 10A          | A           |      |       | 12.00  | 7    | Cafeteria   | \$195,761   | (\$23,648)          | \$172,113       |  |             |
|   | 10A          | A           |      |       | 100.00 | 7    | Physician's Meals<br>To reclassify physician's meals to a non-reimbursable cost center.<br>42 CFR 413.9 and 413.24<br>CMS Pub. 15-1, Sections 2102.2, 2102.3 and 2105.2                             | 11,903      | 23,648              | 35,551          |  |             |
| 4   | 10A          | A           |      |       | 34.00  | 7    | Skilled Nursing Facility  | \$4,128,378 | (\$22,200)          | \$4,106,178 *   |  |             |
|   | 10A          | A           |      |       | 6.00   | 7    | Administrative and General<br>To reclassify medical director fees for proper cost determination.<br>42 CFR 413.20, 413.24 and 483.75(i)(2).<br>CMS Pub. 15-1, Sections 2202.6, 2304, 2306 and 2307A | 2,363,793   | 22,200              | 2,385,993 *     |  |             |

\*Balance carried forward from prior/to subsequent adjustments

| Provider Name                        |              |             |      |       |      |      | Fiscal Period  |             |                         | Provider Number |  | Adjustments |
|--------------------------------------|--------------|-------------|------|-------|------|------|--|-------------|-------------------------|-----------------|--|-------------|
| COALINGA REGIONAL MEDICAL CENTER     |              |             |      |       |      |      | JULY 1, 2008 THROUGH JUNE 30, 2009   |             |                         | ZZR00397F       |  | 24          |
| Report References                    |              |             |      |       |      |      | Explanation of Audit Adjustments   | As Reported | Increase (Decrease)     | As Adjusted     |  |             |
| Adj. No.                             | Audit Report | Cost Report |      |       |      |      |  |             |                         |                 |  |             |
|                                      |              | Work Sheet  | Part | Title | Line | Col. |  |             |                         |                 |  |             |
| <b>ADJUSTMENTS TO REPORTED COSTS</b> |              |             |      |       |      |      |  |             |                         |                 |  |             |
|                                      | 10A          | A           |      |       | 4.00 | 7    | New Capital Related Costs - Movable Equipment  | \$778,838   |                         |                 |  |             |
| 5                                    |              |             |      |       |      |      | To eliminate depreciation expense on operating room assets not yet put into use.<br>42 CFR 413.9<br>CMS Pub. 15-1, Section 2132  |             | (\$56,944)              |                 |  |             |
| 6                                    |              |             |      |       |      |      | To adjust for a change in useful life to agree with the American Hospital Association Guidelines.<br>42 CFR 413.20, 413.50 and 413.134(b)(7)<br>CMS Pub. 15-1, Sections 104.17, 104.18, 122, 2300 and 2302.4 |             | (879)<br>(\$57,823)     | \$721,015       |  |             |
|                                      | 10A          | A           |      |       | 1.00 | 7    | Old Capital Related Costs - Building and Fixtures  | \$1,469,310 |                         |                 |  |             |
| 7                                    |              |             |      |       |      |      | To eliminate nonallowable depreciation expense for assets subject to DEFRA and the Balanced Budget Act of 1997.<br>42 CFR 413.20, 413.50 and 413.134(b)(7)<br>CMS Pub. 15-1, Sections 102, 104.10 and 2304   |             | (\$37,548)              |                 |  |             |
| 8                                    |              |             |      |       |      |      | To adjust reported interest expense to agree with provider's amortization schedules.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304  |             | (11,649)                |                 |  |             |
| 9                                    |              |             |      |       |      |      | To eliminate nonallowable interest expense for assets subject to DEFRA and the Balanced Budget Act of 1997.<br>42 CFR 413.20, 413.50 and 413.134(b)(7)<br>CMS Pub. 15-1, Sections 102, 104.10 and 2304       |             | (53,479)<br>(\$102,676) | \$1,366,634     |  |             |

| Provider Name                        |              |             |      |       |       |      | Fiscal Period   |             |                     | Provider Number         |  | Adjustments |
|--------------------------------------|--------------|-------------|------|-------|-------|------|---|-------------|---------------------|-------------------------|--|-------------|
| COALINGA REGIONAL MEDICAL CENTER     |              |             |      |       |       |      | JULY 1, 2008 THROUGH JUNE 30, 2009  |             |                     | ZZR00397F               |  | 24          |
| Report References                    |              |             |      |       |       |      | Explanation of Audit Adjustments  | As Reported | Increase (Decrease) | As Adjusted             |  |             |
| Adj. No.                             | Audit Report | Cost Report |      |       |       |      |   |             |                     |                         |  |             |
|                                      |              | Work Sheet  | Part | Title | Line  | Col. |   |             |                     |                         |  |             |
| <b>ADJUSTMENTS TO REPORTED COSTS</b> |              |             |      |       |       |      |   |             |                     |                         |  |             |
|                                      | 10A          | A           |      |       | 6.00  | 7    | Administrative and General  | *           | \$2,385,993         |                         |  |             |
| 10                                   |              |             |      |       |       |      | To eliminate operating room expenses that should be capitalized as start up costs and depreciated after the opening of the unit.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300, 2132 and 2304 |             |                     | (\$107,375)             |  |             |
| 11                                   |              |             |      |       |       |      | To eliminate planning expense that should have been capitalized.<br>42 CFR 413.20 and 413.134<br>CMS Pub. 15-1, Sections 108, 2154.1 and 2300   |             |                     | (60,911)                |  |             |
| 12                                   |              |             |      |       |       |      | To adjust legal fees for expenses not yet incurred.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304  |             |                     | (10,000)<br>(\$178,286) |  |             |
|                                      | 10A          | A           |      |       | 34.00 | 7    | Skilled Nursing Facility  | *           | \$4,106,178         |                         |  |             |
| 13                                   |              |             |      |       |       |      | To adjust purchased services-medical expense to agree with vendor invoices.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304  |             |                     | (\$340)                 |  |             |
| 14                                   |              |             |      |       |       |      | To adjust consulting fees expense due to insufficient documentation.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304   |             |                     | (562)<br>(\$902)        |  |             |
|                                      |              |             |      |       |       |      |   |             |                     | \$2,207,707             |  |             |
|                                      |              |             |      |       |       |      |   |             |                     | \$4,105,276             |  |             |

\*Balance carried forward from prior/to subsequent adjustments

| Provider Name                             |              |             |      |       |        |      | Fiscal Period  |             | Provider Number     |             | Adjustments |
|---|--------------|-------------|------|-------|--------|------|--|-------------|---------------------|-------------|-------------|
| COALINGA REGIONAL MEDICAL CENTER          |              |             |      |       |        |      | JULY 1, 2008 THROUGH JUNE 30, 2009   |             | ZZR00397F           |             | 24          |
| Report References                         |              |             |      |       |        |      | Explanation of Audit Adjustments   | As Reported | Increase (Decrease) | As Adjusted |             |
| Adj. No.                                  | Audit Report | Cost Report |      |       |        |      |  |             |                     |             |             |
|   |              | Work Sheet  | Part | Title | Line   | Col. |  |             |                     |             |             |
| <b>ADJUSTMENTS TO REPORTED STATISTICS</b> |              |             |      |       |        |      |  |             |                     |             |             |
| 15  | 9            | B-1         |      |       | 6.00   | 5    | Administrative and General (Adjusted Salaries)   | 1,056,874   | (63,320)            | 993,554     |             |
|   | 9            | B-1         |      |       |        | 5    | Dietary  | 465,583     | (18)                | 465,565     |             |
|   | 9            | B-1         |      |       |        | 5    | Cafeteria  | 80,952      | 1,087               | 82,039      |             |
|   | 9            | B-1         |      |       | 11.00  | 5    | Physician's Meals  | 4,908       | (1,069)             | 3,839       |             |
|   | 9            | B-1         |      |       | 12.00  | 5    | Total Statistic - Adjusted Salaries  | 8,498,102   | (63,320)            | 8,434,782   |             |
|   |              |             |      |       | 100.00 |      | To adjust salaries statistics to agree with provider's records.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304                                   |             |                     |             |             |
| 16  | 9            | B-1         |      |       | 14.00  | 12   | Nursing Administration (Paid FTEs)   | 193         | (23)                | 170         |             |
|   | 9            | B-1         |      |       | 15.00  | 12   | Central Services and Supply  | 126         | 17                  | 143         |             |
|   | 9            | B-1         |      |       | 16.00  | 12   | Pharmacy   | 388         | (144)               | 244         |             |
|   | 9            | B-1         |      |       | 17.00  | 12   | Medical Recods and Library   | 392         | (43)                | 349         |             |
|   | 9            | B-1         |      |       | 25.00  | 12   | Adults and Pediatrics  | 3,293       | (1,031)             | 2,262       |             |
|   | 9            | B-1         |      |       | 34.00  | 12   | Skilled Nursing Facility   | 10,160      | (3,667)             | 6,493       |             |
|   | 9            | B-1         |      |       | 41.00  | 12   | Radiology - Diagnostic   | 1,314       | (231)               | 1,083       |             |
|   | 9            | B-1         |      |       | 44.00  | 12   | Laboratory   | 1,029       | 12                  | 1,041       |             |
|   | 9            | B-1         |      |       | 49.00  | 12   | Respiratory Therapy  | 438         | (151)               | 287         |             |
|   | 9            | B-1         |      |       | 50.00  | 12   | Physical Therapy   | 485         | (38)                | 447         |             |
|   | 9            | B-1         |      |       | 61.00  | 12   | Emergency  | 2,186       | (627)               | 1,559       |             |
|   | 9            | B-1         |      |       | 12.00  | 12   | Total Statistic - Paid FTEs  | 20,004      | (5,926)             | 14,078      |             |
|   |              |             |      |       |        |      | To adjust reported Paid FTEs statistics to agree with provider's records<br>for productive hours.<br>42 CFR 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304 |             |                     |             |             |

| Provider Name                                     |              |             |      |       |      |      | Fiscal Period  |       |   | Provider Number |                     | Adjustments |
|---|--------------|-------------|------|-------|------|------|--|-------|---|-----------------|---------------------|-------------|
| COALINGA REGIONAL MEDICAL CENTER                  |              |             |      |       |      |      | JULY 1, 2008 THROUGH JUNE 30, 2009   |       |   | ZZR00397F       |                     | 24          |
| Report References                                 |              |             |      |       |      |      | Explanation of Audit Adjustments   |       |   | As Reported     | Increase (Decrease) | As Adjusted |
| Adj. No.  | Audit Report | Cost Report |      |       |      |      |  |       |   |                 |                     |             |
|   |              | Work Sheet  | Part | Title | Line | Col. |  |       |   |                 |                     |             |
| <b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b> |              |             |      |       |      |      |  |       |   |                 |                     |             |
| 17  | 4            | D-1         | I    | XIX   | 1.00 | 1    | Total Inpatient Days - Adults and Pediatrics   | 6,463 | 5 | 6,468           |                     |             |
|   | 4            | D-1         | I    | XIX   | 4.00 | 1    | Semi-Private Room Days<br>To include observation bed days.<br>42 CFR 413.20, 413.24 and 413.50<br>CMS Pub. 15-1, Sections 2205.2, 2300 and 2304<br>CMS Pub. 15-2, Section 3622 | 6,463 | 5 | 6,468           |                     |             |

| Provider Name   |              |             |      |       |        |      | Fiscal Period  |             |                     | Provider Number |  | Adjustments |
|---|--------------|-------------|------|-------|--------|------|--|-------------|---------------------|-----------------|--|-------------|
| COALINGA REGIONAL MEDICAL CENTER                                      |              |             |      |       |        |      | JULY 1, 2008 THROUGH JUNE 30, 2009   |             |                     | ZZR00397F       |  | 24          |
| Report References   |              |             |      |       |        |      | Explanation of Audit Adjustments   | As Reported | Increase (Decrease) | As Adjusted     |  |             |
| Adj. No.  | Audit Report | Cost Report |      |       |        |      |  |             |                     |                 |  |             |
|   |              | Work Sheet  | Part | Title | Line   | Col. |  |             |                     |                 |  |             |
| <b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b> |              |             |      |       |        |      |  |             |                     |                 |  |             |
| 18  | 4            | D-1         | I    | XIX   | 9.00   | 1    | Medi-Cal Routine Days - Adults and Pediatrics  | 140         | 11                  | 151             |  |             |
| 19  | 6            | D-4         |      | XIX   | 41.00  | 2    | Medi-Cal Ancillary Charges - Radiology - Diagnostic  | \$50,353    | \$2,744             | \$53,097        |  |             |
|   | 6            | D-4         |      | XIX   | 44.00  | 2    | Medi-Cal Ancillary Charges - Laboratory  | 47,260      | 1,274               | 48,534          |  |             |
|   | 6            | D-4         |      | XIX   | 49.00  | 2    | Medi-Cal Ancillary Charges - Respiratory Therapy   | 11,958      | (1,408)             | 10,550          |  |             |
|   | 6            | D-4         |      | XIX   | 55.00  | 2    | Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients  | 19,594      | (1,340)             | 18,254          |  |             |
|   | 6            | D-4         |      | XIX   | 56.00  | 2    | Medi-Cal Ancillary Charges - Drugs Charged to Patients   | 67,504      | 5,518               | 73,022          |  |             |
|   | 6            | D-4         |      | XIX   | 61.00  | 2    | Medi-Cal Ancillary Charges - Emergency   | 81,371      | 3,183               | 84,554          |  |             |
|   | 6            | D-4         |      | XIX   | 101.00 | 2    | Medi-Cal Ancillary Charges - Total   | 278,040     | 9,971               | 288,011         |  |             |
| 20  | 2            | E-3         | III  | XIX   | 10.00  | 1    | Medi-Cal Routine Service Charges   | \$111,030   | \$10,368            | \$121,398       |  |             |
|   | 2            | E-3         | III  | XIX   | 11.00  | 1    | Medi-Cal Ancillary Service Charges   | 278,040     | 9,971               | 288,011         |  |             |
| 21  | 3            | E-3         | III  | XIX   | 33.00  | 1    | Patient Liability / Other Coverage   | \$2,832     | \$553               | \$3,385         |  |             |
|   | 1            | E-3         | III  | XIX   | 57.00  | 1    | Interim Payments   | 189,769     | 12,451              | 202,220         |  |             |
|   |              |             |      |       |        |      | To adjust Medi-Cal Settlement Data to agree with the following<br>EDS Paid Claims Summary:<br>Report Date: January 20, 2011<br>Payment Period: July 1, 2008 through December 31, 2010<br>Service Period: July 1, 2008 through June 30, 2009<br>42 CFR 413.20, 413.24, 413.50, 413.53, 413.60,<br>413.64, and 433.139<br>CMS Pub. 15-1, Sections 2304, 2404, and 2408<br>CCR, Title 22, Section 51541 |             |                     |                 |  |             |

| Provider Name   |              |             |      |       |      |      | Fiscal Period  |             |                     | Provider Number |  | Adjustments |
|---|--------------|-------------|------|-------|------|------|--|-------------|---------------------|-----------------|--|-------------|
| COALINGA REGIONAL MEDICAL CENTER                              |              |             |      |       |      |      | JULY 1, 2008 THROUGH JUNE 30, 2009   |             |                     | ZZR00397F       |  | 24          |
| Report References   |              |             |      |       |      |      | Explanation of Audit Adjustments   | As Reported | Increase (Decrease) | As Adjusted     |  |             |
| Adj. No.  | Audit Report | Cost Report |      |       |      |      |  |             |                     |                 |  |             |
|   |              | Work Sheet  | Part | Title | Line | Col. |  |             |                     |                 |  |             |
| <b>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF</b> |              |             |      |       |      |      |  |             |                     |                 |  |             |
| 22  | DPNF 1       | D-1         | I    | XIX   | 9.00 | 1    | Medi-Cal Days - Skilled Nursing Facility<br>To adjust Medi-Cal Settlement Data to agree with the following<br>EDS Paid Claims Summary:<br>Report Date: January 21, 2011<br>Payment Period: July 1, 2008 through December 31, 2010<br>Service Period: July 1, 2008 through June 30, 2009<br>42 CFR 413.20, 413.24, 413.50, 413.53, 413.60,<br>413.64, and 433.139<br>CMS Pub. 15-1, Sections 2304, 2404, and 2408<br>CCR, Title 22, Section 51541 | 25,069      | 1,088               | 26,157          |  |             |

| Provider Name                              |              |             |      |       |       |      | Fiscal Period   |             |                     | Provider Number |  | Adjustments |
|--|--------------|-------------|------|-------|-------|------|---|-------------|---------------------|-----------------|--|-------------|
| COALINGA REGIONAL MEDICAL CENTER           |              |             |      |       |       |      | JULY 1, 2008 THROUGH JUNE 30, 2009  |             |                     | ZZR00397F       |  | 24          |
| Report References                          |              |             |      |       |       |      | Explanation of Audit Adjustments  | As Reported | Increase (Decrease) | As Adjusted     |  |             |
| Adj. No.                                   | Audit Report | Cost Report |      |       |       |      |   |             |                     |                 |  |             |
|  |              | Work Sheet  | Part | Title | Line  | Col. |   |             |                     |                 |  |             |
| <b><u>ADJUSTMENTS TO OTHER MATTERS</u></b> |              |             |      |       |       |      |   |             |                     |                 |  |             |
| 23   | 1            | E-3         | III  | XIX   | 59.00 | 1    | Protested Amounts<br>To eliminate protested amounts for proper cost determination.<br>42 CFR 413.5, 413.20 and 413.24<br>CMS Pub. 15-1, Sections 2300 and 2304<br>CMS Pub. 15-2, Section 115.2B | \$5,655     | (\$5,655)           | \$0             |  |             |
| 24   | DPNF 1       | N/A         |      |       |       |      | Medi-Cal Overpayments<br>To recover Medi-Cal overpayments for days billed after discharge.<br>CMS Pub. 15-1, Sections 2205.1 and 2409.3<br>CCR, Title 22, Section 51458.1                       | \$0         | \$1,444             | \$1,444         |  |             |