

**REPORT
ON THE
COST REPORT REVIEW
TEMPLE COMMUNITY HOSPITAL
LOS ANGELES, CALIFORNIA
PROVIDER NUMBERS: HSC/ZZT 30111F, LTC 70034F,
NPI 1639166200 AND NPI 1821184441
FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Celia Avina
Auditor: Debbie Lee**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

April 19, 2010

John Skelton, CFO
Temple Community Hospital
235 North Hoover Street
Los Angeles, CA 90004

PROVIDER: TEMPLE COMMUNITY HOSPITAL
PROVIDER NOS. HSC 30111F / NPI 1639166200
FISCAL PERIOD ENDED DECEMBER 31, 2008

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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$ 12,936, and the audited costs presented in the Summary of Findings represent 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 Medi-Cal Cost (CONTRACT Schedules)
4. Computation of Subacute Per Diem (ADULT SUBACUTE Schedules)
5. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s)

of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

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 95814-2825
(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.

If you have questions regarding this report, you may call the Audits Section—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZT 30111F	Reported	\$ 0	
	Net Change	\$ (12,936)	
	Audited Amount Due Provider (State)	\$ (12,936)	
2. Subprovider I (SCHEDULE 1-1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No. HSC 30111F	Reported		\$ 4,145,968
	Net Change		\$ 164,473
	Audited Cost		\$ 4,310,441
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No. LTC 70034F	Reported		\$ 827.17
	Net Change		\$ (3.04)
	Audited Cost Per Day		\$ 824.13
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (12,936)	
9. Total Medi-Cal Cost			\$ 4,310,441

SUMMARY OF FINDINGS

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)		\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)		\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)		\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider No.		
	Reported	\$ 0	
	Net Change	\$ 0	
Audited Amount Due Provider (State)		\$ 0	
15. Transitional Care (TC SCH 1)	Provider No.		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
16. Total Other Settlement	Due Provider (State) - (Lines 10 through 15)	\$ 0	
17. Total Combined Audited Settlement Due	Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (12,936)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No.
ZZT 30111F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ _____ 0	\$ _____ 42,112
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ _____ 0	\$ _____ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ _____ 0	\$ _____ 0
4.	\$ _____ 0	\$ _____ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ _____ 0	\$ _____ 42,112
6. Interim Payments (Adj 7)	\$ _____ 0	\$ _____ (55,048)
7. Balance Due Provider (State)	\$ _____ 0	\$ _____ (12,936)
8. Duplicate Payments (Adj)	\$ _____ 0	\$ _____ 0
9.	\$ _____ 0	\$ _____ 0
10.	\$ _____ 0	\$ _____ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ _____ 0	\$ _____ (12,936)
		(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
TEMPLE COMMUNITY HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT 30111F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 0 \$ 42,674

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 5) \$ 0 \$ 99,7503. Inpatient Ancillary Service Charges (Adj 5) \$ 0 \$ 85,9754. Total Charges - Medi-Cal Inpatient Services \$ 0 \$ 185,7255. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 143,0516. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

* If charges exceed reasonable cost, no further calculation necessary for this schedule.

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
TEMPLE COMMUNITY HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT 30111F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>0</u>	\$ <u>19,446</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>0</u>	\$ <u>23,228</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>0</u>	\$ <u>42,674</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>0</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>0</u>	\$ <u>42,674</u>
		(To Schedule 2)
9. Coinsurance (Adj 6)	\$ <u>0</u>	\$ <u>(562)</u>
10. Patient and Third Party Liability (Adj)	\$ <u>0</u>	\$ <u>0</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>0</u>	\$ <u>42,112</u>
		(To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
TEMPLE COMMUNITY HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT 30111F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	13,395	13,395
2. Inpatient Days (include private, exclude swing-bed)	13,395	13,395
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	13,395	13,395
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)	0	0

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)	\$ 9,446,209	\$ 9,446,209
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)	\$ 9,446,209	\$ 9,446,209

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 17,375,688	\$ 17,375,688
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 17,375,688	\$ 17,375,688
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.543645	\$ 0.543645
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)	\$ 1,297.18	\$ 1,297.18
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)	\$ 9,446,209	\$ 9,446,209

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 705.20	\$ 705.20
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 23,228
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 23,228

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
TEMPLE COMMUNITY HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT 30111F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 2,209,268	\$ 2,209,267
7. Total Inpatient Days (Adj)	1,312	1,312
8. Average Per Diem Cost	\$ 1,683.89	\$ 1,683.89
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj 3)	\$ 0.00	\$ 318.19
30. Medi-Cal Inpatient Days (Adj 3)	0	73
31. Cost Applicable to Medi-Cal	\$ 0	\$ 23,228
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 23,228

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
TEMPLE COMMUNITY HOSPITALFiscal Period Ended:
DECEMBER 31, 2008Provider No.
ZZT 30111F

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
ZZT 30111F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 4,770,646	\$ 10,768,953	0.443000	\$ 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	1,144,411	7,574,660	0.151084	5,338	806
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	123,490	591,615	0.208734	0	0
44.00	Laboratory	2,520,412	10,439,041	0.241441	19,574	4,726
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	191,685	266,035	0.720527	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	1,802,061	9,021,722	0.199747	0	0
50.00	Physical Therapy	348,393	996,144	0.349742	11,002	3,848
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	24,835	103,026	0.241051	0	0
53.00	Electrocardiology	224,385	2,400,120	0.093489	0	0
54.00	Electroencephalography	4,016	322,383	0.012456	0	0
55.00	Medical Supplies Charged to Patients	1,998,881	15,787,556	0.126611	0	0
56.00	Drugs Charged to Patients	2,757,043	13,711,769	0.201071	50,061	10,066
57.00	Renal Dialysis	268,327	597,300	0.449233	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00	Ultra Sound	228,480	1,624,513	0.140646	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	0	0	0.000000	0	0
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		\$ 16,407,065	\$ 74,204,837		\$ 85,975	\$ 19,446

(To Schedule 3)

* From Schedule 8, Column 27

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
 TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
 DECEMBER 31, 2008

Provider No:
 HSC 30111F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 4,145,968	\$ 4,310,441
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	\$ 0
4.	\$ 0	\$ 0
5. Subtotal (Sum of Lines 1 through 4)	\$ 4,145,968	\$ 4,310,441
6.	\$ 0	\$ 0
7.	\$ 0	\$ 0
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 4,145,968	\$ 4,310,441
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0
10. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0
11.	\$ 0	\$ 0
12.	\$ 0	\$ 0
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0
	(To Summary of Findings)	

**COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES**

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSC 30111F

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Contract Sch 3)	\$ <u>4,358,055</u>	\$ <u>4,522,528</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 10)	\$ <u>3,212,419</u>	\$ <u>4,802,900</u>
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3. Inpatient Ancillary Service Charges (Adj 10)	\$ <u>6,280,114</u>	\$ <u>9,605,416</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>9,492,533</u>	\$ <u>14,408,316</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>5,134,478</u>	\$ <u>9,885,788</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
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(To Contract Sch 1)

* If charges exceed reasonable cost, no further calculation necessary for this schedule.

**COMPUTATION OF
MEDI-CAL NET COST OF COVERED SERVICES**

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSC 30111F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Contract Sch 5)	\$ <u>1,323,722</u>	\$ <u>2,038,884</u>
2. Medi-Cal Inpatient Routine Services (Contract Sch 4)	\$ <u>3,034,333</u>	\$ <u>2,483,644</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>4,358,055</u>	\$ <u>4,522,528</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Contract Sch 7)	\$ <u>0</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>4,358,055</u>	\$ <u>4,522,528</u>
	(To Contract Sch 2)	
9. Coinsurance (Adj)	\$ <u>(212,087)</u>	\$ <u>(212,087)</u>
10. Patient and Third Party Liability (Adj)	\$ <u>0</u>	\$ <u>0</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u>4,145,968</u>	\$ <u>4,310,441</u>
	(To Contract Sch 1)	

**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSC 30111F

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj)	13,395	13,395
2. Inpatient Days (include private, exclude swing-bed)	13,395	13,395
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	13,395	13,395
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 8)	3,479	2,679

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, Part I, Line 25, Col 27)	\$ 9,446,209	\$ 9,446,209
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)	\$ 9,446,209	\$ 9,446,209

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj)	\$ 17,375,688	\$ 17,375,688
29. Private Room Charges (excluding swing-bed charges)(Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj)	\$ 17,375,688	\$ 17,375,688
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.543645	\$ 0.543645
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)	\$ 1,297.18	\$ 1,297.18
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)	\$ 9,446,209	\$ 9,446,209

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 705.20	\$ 705.20
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,453,391	\$ 1,889,231
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 580,942	\$ 594,413
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 3,034,333	\$ 2,483,644

(To Contract Sch 3)

**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSC 30111F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 2,209,268	\$ 2,209,267
7. Total Inpatient Days (Adj)	1,312	1,312
8. Average Per Diem Cost	\$ 1,683.89	\$ 1,683.89
9. Medi-Cal Inpatient Days (Adj 8)	345	353
10. Cost Applicable to Medi-Cal	\$ 580,942	\$ 594,413
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line __ , Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 580,942	\$ 594,413

(To Contract Sch 4)

**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
HSC 30111F

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

(To Contract Sch 4)

COMPUTATION OF ADULT SUBACUTE PER DIEM

Provider Name:
 TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
 DECEMBER 31, 2008

Provider No:
 LTC 70034F

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF SUBACUTE PER DIEM			
1. Adult Subacute Ancillary Cost (Adult Subacute Sch 3)	\$ 978,666	\$ 972,449	\$ (6,217)
2. Adult Subacute Routine Cost (Adult Subacute Sch 2)	\$ 2,285,346	\$ 2,285,346	\$ (0)
3. Total Adult Subacute Facility Cost (Lines 1 & 2)	\$ 3,264,012	\$ 3,257,795	\$ (6,217)
4. Total Adult Subacute Patient Days (Adj 2)	3,946	3,953	7
5. Average Adult Subacute Per Diem Cost (L3 / L4)	\$ 827.17	\$ 824.13	\$ (3.04)

ADULT SUBACUTE OVERPAYMENT & OVERBILLINGS

6. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0

(To Summary of Findings)

GENERAL INFORMATION

9. Contracted Number of Adult Subacute Beds (Adj 16)	0	11	11
10. Total Licensed Nursing Facility Beds (Adj)	20	20	0
11. Total Licensed Capacity (All levels of care)(Adj)	170	170	0
12. Total Medi-Cal Adult Subacute Patient Days (Adj 11)	3,944	3,953	9

CAPITAL RELATED COST

13. Direct Capital Related Cost	N/A	\$ 0	N/A
14. Indirect Capital Related Cost (Adult Subacute Sch 5)	N/A	\$ 90,272	N/A
15. Total Capital Related Cost (Lines 13 & 14)	N/A	\$ 90,272	N/A

TOTAL SALARY & BENEFITS

16. Direct Salary & Benefits Expenses	N/A	\$ 771,664	N/A
17. Alloc Salary & Benefits Expenses (Adult Subacute Sch 5)	N/A	\$ 555,514	N/A
18. Total Salary & Benefits Expenses (Lines 16 & 17)	N/A	\$ 1,327,178	N/A

AUDITED ADULT SUBACUTE COST-VENTILATOR AND NONVENTILATOR

	AUDITED COSTS (Adj)	AUDITED TOTAL DAYS (Adj 12)	AUDITED MEDI-CAL DAYS (Adj 11)
19. Ventilator (Equipment Cost Only)	\$ 0	1,010	1,010
20. Nonventilator	N/A	2,943	N/A
21. TOTAL	N/A	3,953	N/A

SUMMARY OF ADULT SUBACUTE FACILITY EXPENSES

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
LTC 70034F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Adult Subacute	\$ 1,174,181	\$ 1,174,181	\$ 0
1.00	Old Cap Rel Costs-Bldg & Fixtures	0	0	0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	16,192	16,192	(0)
4.00	New Cap Rel Costs-Movable Equipment	23,186	23,186	0
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	171,415	171,415	0
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	377,771	377,770	(1)
7.00	Maintenance and Repairs	0	0	0
8.00	Operation of Plant	105,720	105,720	0
9.00	Laundry and Linen Service	34,885	34,885	(0)
10.00	Housekeeping	34,595	34,595	0
11.00	Dietary	55,195	55,195	0
12.00	Cafeteria	49,134	49,134	(0)
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	189,556	189,556	0
15.00	Central Services & Supply	21,474	21,474	(0)
16.00	Pharmacy	93	93	(0)
17.00	Medical Records and Library	31,949	31,949	(0)
18.00	Social Service	0	0	0
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 2,285,346	\$ 2,285,346	\$ (0)

(To Adult Subacute Sch 1)

* From Schedule 8, Part I, Line 36.00

**ALLOCATION OF INDIRECT EXPENSES
ADULT SUBACUTE**

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

Provider No:
LTC 70034F

COL.	COST CENTER ALLOCATED EXPENSES	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	0	N/A
3.00	New Cap Rel Costs-Bldg & Fixtures	16,192	N/A
4.00	New Cap Rel Costs-Movable Equipment	23,186	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	1,781	169,635
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	5,384	124,075
7.00	Maintenance and Repairs	0	0
8.00	Operation of Plant	20,612	46,773
9.00	Laundry and Linen Service	1,828	3,591
10.00	Housekeeping	1,840	3,578
11.00	Dietary	6,943	25,382
12.00	Cafeteria	2,949	26,834
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	4,041	132,324
15.00	Central Services & Supply	4,185	7,263
16.00	Pharmacy	2	8
17.00	Medical Records and Library	1,330	16,051
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 ALLOCATED INDIRECT EXPENSES	\$ 90,272	\$ 555,514

(To Adult Subacute Sch 1)

Provider Name:
 TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
 DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10)	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
ANCILLARY COST CENTERS												
37.00 Operating Room	2,148,050	0	0	70,573	101,058	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	574,423	0	0	14,270	20,434	0	0	0	0	0	0	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 Radioscope	49,938	0	0	4,464	6,393	0	0	0	0	0	0	0
44.00 Laboratory	1,512,007	0	0	13,428	19,229	0	0	0	0	0	0	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	148,002	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	1,041,310	0	0	4,430	6,343	0	0	0	0	0	0	0
50.00 Physical Therapy	225,527	0	0	4,035	5,778	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	18,504	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	106,664	0	0	2,160	3,093	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	1,354,412	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	174,666	0	0	3,280	4,697	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 Ultra Sound	124,488	0	0	1,039	1,488	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	0	0	0	0	0	0	0	0	0	0	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
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	8,662	0	0	1,678	2,403	0	0	0	0	0	0	0
96.01 Outside Resp. Therapy	20,678	0	0	0	0	0	0	0	0	0	0	0
96.02 Patient Transportation	132,962	0	0	662	948	0	0	0	0	0	0	0
96.03 Public Relations	137,790	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
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	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
TOTAL	30,841,982	0	0	554,306	793,747	0	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	385,573	0	0	0	0	0	0	0	0	2,705,253	737,894
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	86,724	0	0	0	0	0	0	0	0	695,852	189,803
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	60,796	16,583
44.00	Laboratory	0	193,716	0	0	0	0	0	0	0	0	1,738,380	474,167
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	148,002	40,370
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	203,296	0	0	0	0	0	0	0	0	1,255,379	342,422
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	235,340	64,192
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	18,504	5,047
53.00	Electrocardiology	0	22,306	0	0	0	0	0	0	0	0	134,222	36,611
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	1,354,412	369,434
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	182,643	49,818
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	21,167	0	0	0	0	0	0	0	0	148,183	40,419
59.00	Ultra Sound	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	0	0	0	0	0	0	0	0	0	0	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
NONREIMBURSABLE COST CENTE													
96.00	Gift, Flower, Coffee Shop & Canteen	0	1,014	0	0	0	0	0	0	0	0	13,756	3,752
96.01	Outside Resp. Therapy	0	0	0	0	0	0	0	0	0	0	20,678	5,640
96.02	Patient Transportation	0	13,656	0	0	0	0	0	0	0	0	146,618	39,992
96.03	Public Relations	0	30,608	0	0	0	0	0	0	0	0	170,008	46,372
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
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00		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
	TOTAL	0	3,063,803	0	0	0	0	0	0	0	0	30,841,982	6,609,687

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
 TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
 DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
GENERAL SERVICE COST CENTER												
1.00 Old Cap Rel Costs-Bldg & Fixtures												
2.00 Old Cap Rel Costs-Movable Equipmer												
3.00 New Cap Rel Costs-Bldg & Fixtures												
4.00 New Cap Rel Costs-Movable Equipme												
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		19,484										
11.00 Dietary		60,650	2,776	43,898								
12.00 Cafeteria		134,150	2,207	19,164								
13.00 Maintenance of Personnel		58,565	0	0								
14.00 Nursing Administration		36,049	0	11,796		27,104						
15.00 Central Services & Supply		130,056	0	42,559		6,476						
16.00 Pharmacy		84,493	0	27,649		0			418			
17.00 Medical Records and Library		75,737	0	24,783		38,753						
18.00 Social Service		7,430	0	2,431		5,875						
19.00		0	0	0		0						
19.02		0	0	0		0						
19.03		0	0	0		0						
20.00		0	0	0		0						
21.00 Nursing School		0	0	0		0						
22.00 Intern & Res Service-Salary & Fringes		0	0	0		0						
23.00 Intern & Res Other Program		0	0	0		0						
24.00 Paramedical Ed Program		0	0	0		0						
INPATIENT ROUTINE COST CENTE												
25.00 Adults & Pediatrics (Gen Routine)		574,127	133,848	187,873	550,000	185,387		715,406	46,169	4,021	216,434	95,952
26.00 Intensive Care Unit		105,152	26,546	34,409	33,564	37,919		138,600	15,965	1,283	48,070	12,896
27.00 Coronary Care Unit		0	0	0	0	0		0	0	0	0	0
28.00 Neonatal Intensive Care Unit		0	0	0	0	0		0	0	0	0	0
29.00 Surgical Intensive Care		0	0	0	0	0		0	0	0	0	0
30.00 Subprovider I		0	0	0	0	0		0	0	0	0	0
31.00 Subprovider II		0	0	0	0	0		0	0	0	0	0
32.00		0	0	0	0	0		0	0	0	0	0
33.00 Nursery		0	0	0	0	0		0	0	0	0	0
34.00 Medicare Certified Nursing Facility		0	0	0	0	0		0	0	0	0	0
35.00 Distinct Part Nursing Facility		0	0	0	0	0		0	0	0	0	0
36.00 Adult Subacute Care Unit		105,720	34,885	34,595	55,195	49,134		189,556	21,474	93	31,949	0
36.01 Subacute Care Unit II		0	0	0	0	0		0	0	0	0	0
36.02 Transitional Care Unit		0	0	0	0	0		0	0	0	0	0

Provider Name:
 TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
 DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	460,787	19,360	150,785	0	88,521	0	269,830	204,076	0	134,140	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	93,173	1,269	30,489	0	27,504	0	0	11,969	0	94,351	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	29,150	6	9,539	0	0	0	0	0	49	7,369	0
44.00 Laboratory	0	87,677	0	28,691	0	52,806	0	0	8,661	0	130,030	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	3,314	0
49.00 Respiratory Therapy	0	28,922	0	9,464	0	48,032	0	0	5,466	0	112,376	0
50.00 Physical Therapy	0	26,345	1,337	8,621	0	0	0	0	151	0	12,408	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	14,101	0	4,614	0	4,940	0	0	0	0	1,283	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	29,896	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,016	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	196,652	0
57.00 Renal Dialysis	0	21,417	0	7,008	0	0	0	0	0	2,586,247	170,796	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	7,440	0
59.00 Ultra Sound	0	6,785	544	2,220	0	6,576	0	0	3,482	37	20,235	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	0	0	0	0	0	0	0	0	0	0	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
NONREIMBURSABLE COST CENTE												
96.00 Gift, Flower, Coffee Shop & Canteen	0	10,955	0	3,585	0	5,608	0	0	0	0	0	0
96.01 Outside Resp. Therapy	0	0	0	0	0	0	0	0	0	0	0	0
96.02 Patient Transportation	0	0	0	0	0	13,285	0	0	0	0	0	0
96.03 Public Relations	0	4,321	0	1,414	0	8,111	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
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00	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
TOTAL	0	2,175,246	222,776	685,589	638,749	606,030	0	1,313,392	396,212	2,591,730	1,220,759	108,848

Provider Name:
 TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
 DECEMBER 31, 2008

TRIAL BALANCE EXPENSES

ANCILLARY COST CENTERS

	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	POST STEP-DOWN ADJUSTMENT	TOTAL COST
37.00 Operating Room	0	0	0	0	0	0	0	0	4,770,646	0	4,770,646
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	1,144,411	0	1,144,411
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	123,490	0	123,490
44.00 Laboratory	0	0	0	0	0	0	0	0	2,520,412	0	2,520,412
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	191,685	0	191,685
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	1,802,061	0	1,802,061
50.00 Physical Therapy	0	0	0	0	0	0	0	0	348,393	0	348,393
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	24,835	0	24,835
53.00 Electrocardiography	0	0	0	0	0	0	0	0	224,385	0	224,385
54.00 Electroencephalography	0	0	0	0	0	0	0	0	4,016	0	4,016
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,998,881	0	1,998,881
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	2,757,043	0	2,757,043
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	268,327	0	268,327
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00 Ultra Sound	0	0	0	0	0	0	0	0	228,480	0	228,480
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	0	0	0
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
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	37,656	0	37,656
96.01 Outside Resp. Therapy	0	0	0	0	0	0	0	0	26,318	0	26,318
96.02 Patient Transportation	0	0	0	0	0	0	0	0	199,895	0	199,895
96.03 Public Relations	0	0	0	0	0	0	0	0	230,226	0	230,226
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
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0
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
TOTAL	0	0	19,030	0	0	0	0	0	30,841,982	0	30,841,982

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (HR SERV) (Adj)	DIETARY (MEALS SERVED) (Adj)	CAFETERIA (Adj)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUIS) (Adj)	MED REC (TIME SPENT) (Adj)	SOC SERV (TIME SPENT) (Adj)	STAT
ANCILLARY COST CENTERS												
37.00	12,156	24,170	12,156		2,652		43,570	654,400		10,768,953		
38.00												
39.00												
40.00												
41.00	2,458	1,584	2,458		824			38,381		7,574,660		
41.01												
41.02												
42.00												
43.00	769	7	769						21	591,615		
44.00	2,313		2,313		1,582			27,774		10,439,041		
44.01												
46.00												
47.00												
48.00												
49.00	763		763							266,035		
50.00	695	1,669	695		1,439			17,527		9,021,722		
51.00								483		996,144		
52.00												
53.00	372		372							103,026		
54.00										2,400,120		
55.00										322,383		
56.00	565		565					251,347	1,116,502	15,787,556		
57.00										13,711,769		
58.00										597,300		
59.00	179	679	179		197			11,165		1,624,513		
59.01												
59.02												
59.03												
60.00												
60.01												
61.00												
62.00												
71.00												
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	289		289		168							
96.01												
96.02												
96.03	114		114		243							
99.01												
99.02												
99.03												
99.04												
99.05												
100.00												
100.01												
100.02												
100.03												
100.04												
TOTAL	57,385	278,125	55,271	45,098	18,156	0	212,076	1,270,516	1,118,869	98,004,525	15,935	0
COST TO BE ALLOCATED	2,175,246	222,776	685,589	638,749	606,030	0	1,313,392	396,212	2,591,730	1,220,759	108,848	0
UNIT COST MULTIPLIER - SCH 8	37.906170	0.800993	12.404137	14.163579	33.379046	0.000000	6.193024	0.311852	2.316384	0.012456	6.830763	0.000000

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

GENERAL SERVICE COST CENTERS

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
1.00 Old Cap Rel Costs-Bldg & Fixtures	19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
2.00 Old Cap Rel Costs-Movable Equipment	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
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 Medicare Certified 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:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	554,306	0	554,306
4.00	New Cap Rel Costs-Movable Equipment	793,747	0	793,747
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	3,031,979	0	3,031,979
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	6,124,263	0	6,124,263
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	1,145,785	0	1,145,785
9.00	Laundry and Linen Service	152,468	0	152,468
10.00	Housekeeping	466,238	0	466,238
11.00	Dietary	274,330	0	274,330
12.00	Cafeteria	344,845	0	344,845
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	814,342	0	814,342
15.00	Central Services & Supply	112,453	0	112,453
16.00	Pharmacy	1,916,393	0	1,916,393
17.00	Medical Records and Library	734,103	0	734,103
18.00	Social Service	59,337	0	59,337
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
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	4,242,604	0	4,242,604
26.00	Intensive Care Unit	1,122,525	0	1,122,525
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	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit	1,174,181	0	1,174,181
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 2,148,050	\$ 0	\$ 2,148,050
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	574,423	0	574,423
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	49,938	0	49,938
44.00	Laboratory	1,512,007	0	1,512,007
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	148,002	0	148,002
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,041,310	0	1,041,310
50.00	Physical Therapy	225,527	0	225,527
51.00	Occupational Therapy		0	0
52.00	Speech Pathology	18,504	0	18,504
53.00	Electrocardiology	106,664	0	106,664
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	1,354,412	0	1,354,412
56.00	Drugs Charged to Patients		0	0
57.00	Renal Dialysis	174,666	0	174,666
58.00	ASC (Non-Distinct Part)		0	0
59.00	Ultra Sound	124,488	0	124,488
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		0	0
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
	SUBTOTAL	\$ 30,541,890	\$ 0	\$ 30,541,890
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen	8,662	0	8,662
96.01	Outside Resp. Therapy	20,678	0	20,678
96.02	Patient Transportation	132,962	0	132,962
96.03	Public Relations	137,790	0	137,790
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00			0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 300,092	\$ 0	\$ 300,092
101	TOTAL	\$ 30,841,982	\$ 0	\$ 30,841,982

(To Schedule 8)

Provider Name:
TEMPLE COMMUNITY HOSPITAL

Page 1
 Fiscal Period Ended:
 DECEMBER 31, 2008

	TOTAL ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	
ANCILLARY COST CENTERS																				
37.00 Operating Room	0																			
38.00 Recovery Room	0																			
39.00 Delivery Room and Labor Room	0																			
40.00 Anesthesiology	0																			
41.00 Radiology - Diagnostic	0																			
41.01	0																			
41.02	0																			
42.00 Radiology - Therapeutic	0																			
43.00 Radioisotope	0																			
44.00 Laboratory	0																			
44.01 Pathological Lab	0																			
46.00 Whole Blood	0																			
47.00 Blood Storing and Processing	0																			
48.00 Intravenous Therapy	0																			
49.00 Respiratory Therapy	0																			
50.00 Physical Therapy	0																			
51.00 Occupational Therapy	0																			
52.00 Speech Pathology	0																			
53.00 Electrocardiology	0																			
54.00 Electroencephalography	0																			
55.00 Medical Supplies Charged to Patients	0																			
56.00 Drugs Charged to Patients	0																			
57.00 Renal Dialysis	0																			
58.00 ASC (Non-Distinct Part)	0																			
59.00 Ultra Sound	0																			
59.01	0																			
59.02	0																			
59.03	0																			
60.00 Clinic	0																			
60.01 Other Clinic Services	0																			
61.00 Emergency	0																			
62.00 Observation Beds	0																			
71.00	0																			
82.00	0																			
83.00	0																			
84.00	0																			
85.00	0																			
86.00	0																			
NONREIMBURSABLE COST CENTERS																				
96.00 Gift, Flower, Coffee Shop & Canteen	0																			
96.01 Outside Resp. Therapy	0																			
96.02 Patient Transportation	0																			
96.03 Public Relations	0																			
99.01	0																			
99.02	0																			
99.03	0																			
99.04	0																			
99.05	0																			
100.00	0																			
100.01	0																			
100.02	0																			
100.03	0																			
100.04	0																			
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name TEMPLE COMMUNITY HOSPITAL		Fiscal Period JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		Provider Number HSC 30111F		Adjustments 16	
Report References							
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)
			Part	Title	Line		

Explanation of Audit Adjustments
MEMORANDUM ADJUSTMENT

1

Subacute costs and statistics reported in the cost report on Skilled Nursing Facility, line 34.00 have been reclassified to the Adult Subacute Care Unit; Line 36.00 in accordance with CMS Pub. 15-2 Section 3610.

Provider Name		Fiscal Period		Provider Number		Adjustments		
TEMPLE COMMUNITY HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC 30111F		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
2	AS 1	D-1	I	XIX	1.00	1	3,946	3,953
<p style="text-align: center;">ADJUSTMENT TO REPORTED PATIENT DAYS</p> <p>Subacute (Total Inpatient Days) To adjust total Subacute days to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2304</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments		
TEMPLE COMMUNITY HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC 30111F		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT								
3	4A	Not Reported				0	73	73
	4A	Not Reported				\$0	\$318.19	\$318.19
4	6	Not Reported				\$0	\$5,338	\$5,338
	6	Not Reported				0	19,574	19,574
	6	Not Reported				0	11,002	11,002
	6	Not Reported				0	50,061	50,061
	6	Not Reported				0	85,975	85,975
5	2	Not Reported				\$0	\$99,750	\$99,750
	2	Not Reported				0	85,975	85,975
6	3	Not Reported				\$0	\$562	\$562
7	1	Not Reported				\$0	\$55,048	\$55,048
<p>Medi-Cal Administrative Days</p> <p>Medi-Cal Administrative Day Rate</p> <p>Medi-Cal Ancillary Charges - Radiology - Diagnostics</p> <p>Medi-Cal Ancillary Charges - Laboratory</p> <p>Medi-Cal Ancillary Charges - Physical Therapy</p> <p>Medi-Cal Ancillary Charges - Drugs Charged to Patients</p> <p>Medi-Cal Ancillary Charges - Total</p> <p>Medi-Cal Routine Service Charges</p> <p>Medi-Cal Ancillary Service Charges</p> <p>Medi-Cal Coinsurance</p> <p>Medi-Cal Interim Payments</p>								
<p>To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:</p> <p>Report Date: March 17, 2010</p> <p>Payment Period: January 1, 2008 through March 17, 2010</p> <p>Service Period: January 1, 2008 through December 31, 2008</p> <p>42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139</p> <p>CMS Pub. 15-1, Sections 2304, 2404, and 2408</p> <p>CCR, Title 22, Section 51541</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments		
TEMPLE COMMUNITY HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC 30111F		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
11	AS 1	Not Reported				0	1,010	1,010
	AS 1	D-1	I	XIX	9.00	1	3,944	3,953
Medi-Cal Adult Subacute Days - Ventilator Medi-Cal Adult Subacute Days - Total To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: March 17, 2010 Payment Period: January 1, 2008 through March 17, 2010 Service Period: January 1, 2008 through December 31, 2008 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541								
12	AS 1	Not Reported				0	1,010	1,010
	AS 1	Not Reported				0	2,943	2,943
Total Adult Subacute Days - Ventilator Total Adult Subacute Days - Nonventilator To reflect total ventilator and nonventilator patient days in the audit report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2304								

Provider Name		Fiscal Period		Provider Number		Adjustments		
TEMPLE COMMUNITY HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC 30111F		16		
Adj. No.	Audit Report	Work Sheet	Report References			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - SUBACUTE								
13	AS 4	D-4	XIX	47.00	2	\$3,981	(\$3,981)	\$0
	AS 4	D-4	XIX	53.00	2	978	(978)	0
	AS 4	D-4	XIX	54.00	2	3,105	(3,105)	0
	AS 4	D-4	XIX	59.00	2	2,450	(2,450)	0
	AS 4	D-4	XIX	101.00	2	5,589,279	(10,514)	5,578,765 *
Adult Subacute Ancillary Charges - Blood Storing, Processing and Trans. Adult Subacute Ancillary Charges - Electrocardiology Adult Subacute Ancillary Charges - Electroencephalography Adult Subacute Ancillary Charges - Ultra Sound Adult Subacute Ancillary Charges - Total To exclude Subacute ancillary charges for services and items that are not included in the Subacute rate. CCR, Title 22, Section 51511(c) 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2304 and 2408.3								
14	AS 4	D-4	XIX	41.00	2	\$13,703	(\$1,688)	\$12,015
	AS 4	D-4	XIX	101.00	2	5,578,765	(1,688)	5,577,077 *
Adult Subacute Ancillary Charges - Radiology - Diagnostic Adult Subacute Ancillary Charges - Total To adjust the Subacute ancillary charges to agree with the provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304								
15	AS 4	D-4	XIX	56.00	2	\$590,313	(\$13,024)	\$577,289
	AS 4	D-4	XIX	101.00	2	5,577,077	(13,024)	5,564,053
Adult Subacute Ancillary Charges - Drugs Charged to Patients Adult Subacute Ancillary Charges - Total To exclude the prescription drugs as these are not included in the Subacute per diem rate. CCR, Title 22, Sections 51511(c), 51511.5(c) and 51511.5(d)								

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
TEMPLE COMMUNITY HOSPITAL		JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSC 30111F		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<p style="text-align: center;">Explanation of Audit Adjustments ADJUSTMENT TO OTHER MATTERS</p>								
16	AS 1	Not Reported				0	11	11
<p>Contracted Number of Adult Subacute Beds To reflect the contracted Subacute beds in the audit report. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304</p>								