

**REPORT
ON THE
COST REPORT REVIEW**

**TULARE DISTRICT HOSPITAL
TULARE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1306840723**

**FISCAL PERIOD ENDED
JUNE 30, 2008**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Brian Emo**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 9, 2012

Fred Capozello
Chief Financial Officer
Tulare District Hospital
869 Cherry Avenue
Tulare, CA 93274

TULARE DISTRICT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1306840723
FISCAL PERIOD ENDED JUNE 30, 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, 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 \$2,122,007 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. 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.

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

Fred Capozello
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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
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

| | | SETTLEMENT | COST |
|---|-------------------------------------|----------------|---------|
| 1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZT30359F | Reported | \$ (1,249,802) | |
| | Net Change | \$ (872,206) | |
| | Audited Amount Due Provider (State) | \$ (2,122,007) | |
| | | | |
| 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. | Reported | | \$ 0 |
| | Net Change | | \$ 0 |
| | Audited Cost | | \$ 0 |
| | 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. | Reported | | \$ 0.00 |
| | Net Change | | \$ 0.00 |
| | Audited Cost Per Day | | \$ 0.00 |
| | Audited Amount Due Provider (State) | \$ 0 | |
| | | | |
| 8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7) | | \$ (2,122,007) | |
| 9. Total Medi-Cal Cost | | | \$ 0 |

SUMMARY OF FINDINGS

Provider Name:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 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 - (Lines 10 through 15) | | \$ 0 | |
| 17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16) | | \$ (2,122,007) | |

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZT30359F

| | REPORTED | AUDITED |
|---|------------------------------|------------------------------|
| 1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3) | \$ <u>7,763,158</u> | \$ <u>7,377,145</u> |
| 2. Excess Reasonable Cost Over Charges (Schedule 2) | \$ <u>0</u> | \$ <u>0</u> |
| 3. Medi-Cal Inpatient Hospital Based Physician Services | \$ <u>0</u> | <u>N/A</u> |
| 4. | \$ <u>0</u> | \$ <u>0</u> |
| 5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4) | \$ <u>7,763,158</u> | \$ <u>7,377,145</u> |
| 6. Interim Payments (Adj 38) | \$ <u>(9,012,960)</u> | \$ <u>(9,499,152)</u> |
| 7. Balance Due Provider (State) | \$ <u>(1,249,802)</u> | \$ <u>(2,122,007)</u> |
| 8. Duplicate Payments (Adj) | \$ <u>0</u> | \$ <u>0</u> |
| 9. | \$ <u>0</u> | \$ <u>0</u> |
| 10. | \$ <u>0</u> | \$ <u>0</u> |
| 11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State) | \$ <u><u>(1,249,802)</u></u> | \$ <u><u>(2,122,007)</u></u> |

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
TULARE DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT30359F

| | REPORTED | AUDITED |
|--|----------------------|----------------------|
| REASONABLE COST OF MEDI-CAL INPATIENT SERVICES | | |
| 1. Cost of Covered Services (Schedule 3) | \$ <u>8,030,202</u> | \$ <u>7,752,778</u> |
| CHARGES FOR MEDI-CAL INPATIENT SERVICES | | |
| 2. Inpatient Routine Service Charges (Adj 37) | \$ <u>5,015,570</u> | \$ <u>5,256,642</u> |
| 3. Inpatient Ancillary Service Charges (Adj 37) | \$ <u>13,924,059</u> | \$ <u>14,738,424</u> |
| 4. Total Charges - Medi-Cal Inpatient Services | \$ <u>18,939,629</u> | \$ <u>19,995,066</u> |
| 5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) * | \$ <u>10,909,427</u> | \$ <u>12,242,288</u> |
| 6. Excess of Reasonable Cost Over Customary Charges (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 SERVICESProvider Name:
TULARE DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT30359F

| | <u>REPORTED</u> | <u>AUDITED</u> |
|---|----------------------------|---|
| 1. Medi-Cal Inpatient Ancillary Services (Schedule 5) | \$ <u>4,075,470</u> | \$ <u>4,104,568</u> |
| 2. Medi-Cal Inpatient Routine Services (Schedule 4) | \$ <u>3,954,732</u> | \$ <u>3,648,210</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>8,030,202</u> | \$ <u>7,752,778</u> |
| 7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7) | \$ (See Schedule 1) | \$ <u>0</u> |
| 8. SUBTOTAL | \$ <u>8,030,202</u> | \$ <u>7,752,778</u> (To Schedule 2) |
| 9. Coinsurance (Adj 38) | \$ <u>(267,044)</u> | \$ <u>(375,633)</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><u>7,763,158</u></u> | \$ <u><u>7,377,145</u></u> (To Schedule 1) |

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
TULARE DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT30359F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

| | REPORTED | AUDITED |
|---|----------|---------|
| INPATIENT DAYS | | |
| 1. Total Inpatient Days (include private & swing-bed) (Adj 34) | 17,960 | 18,787 |
| 2. Inpatient Days (include private, exclude swing-bed) (Adj 34) | 17,960 | 18,787 |
| 3. Private Room Days (exclude swing-bed private room) (Adj) | 0 | 0 |
| 4. Semi-Private Room Days (exclude swing-bed) (Adj 34) | 17,960 | 18,787 |
| 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 35) | 3,690 | 3,890 |

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) | \$ 14,657,009 | \$ 12,826,682 |
| 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) | \$ 14,657,009 | \$ 12,826,682 |

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

| | | |
|--|---------------|---------------|
| 28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) | \$ 8,777,952 | \$ 8,777,952 |
| 29. Private Room Charges (excluding swing-bed charges) | \$ 0 | \$ 0 |
| 30. Semi-Private Room Charges (excluding swing-bed charges) | \$ 8,777,952 | \$ 8,777,952 |
| 31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28) | \$ 1.669753 | \$ 1.461239 |
| 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) | \$ 488.75 | \$ 467.24 |
| 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) | \$ 14,657,009 | \$ 12,826,682 |

PROGRAM INPATIENT OPERATING COST

| | | |
|---|--------------|--------------|
| 38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2) | \$ 816.09 | \$ 682.74 |
| 39. Program General Inpatient Routine Service Cost (L 9 x L 38) | \$ 3,011,372 | \$ 2,655,859 |
| 40. Cost Applicable to Medi-Cal (Sch 4A) | \$ 943,360 | \$ 992,351 |
| 41. Cost Applicable to Medi-Cal (Sch 4B) | \$ 0 | \$ 0 |
| 42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41) | \$ 3,954,732 | \$ 3,648,210 |

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
TULARE DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZT30359F

| | REPORTED | AUDITED |
|--|--------------|--------------|
| SPECIAL CARE AND/OR NURSERY UNITS | | |
| NURSERY | | |
| 1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27) | \$ 995,258 | \$ 913,107 |
| 2. Total Inpatient Days (Adj) | 2,366 | 2,366 |
| 3. Average Per Diem Cost | \$ 420.65 | \$ 385.93 |
| 4. Medi-Cal Inpatient Days (Adj 35) | 1,114 | 1,143 |
| 5. Cost Applicable to Medi-Cal | \$ 468,604 | \$ 441,118 |
| INTENSIVE CARE UNIT | | |
| 6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27) | \$ 2,729,857 | \$ 2,855,881 |
| 7. Total Inpatient Days (Adj) | 1,518 | 1,518 |
| 8. Average Per Diem Cost | \$ 1,798.32 | \$ 1,881.34 |
| 9. Medi-Cal Inpatient Days (Adj 35) | 264 | 293 |
| 10. Cost Applicable to Medi-Cal | \$ 474,756 | \$ 551,233 |
| 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) | \$ 0.00 | \$ 0.00 |
| 30. Medi-Cal Inpatient Days (Adj) | 0 | 0 |
| 31. Cost Applicable to Medi-Cal | \$ 0 | \$ 0 |
| 32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31) | \$ 943,360 | \$ 992,351 |

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZT30359F

| | | 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 | \$ 4,804,391 | \$ 25,301,448 | 0.189886 | \$ 2,626,751 | \$ 498,783 |
| 38.00 | Recovery Room | 0 | 0 | 0.000000 | 0 | 0 |
| 39.00 | Delivery Room and Labor Room | 2,529,180 | 5,322,149 | 0.475218 | 2,049,058 | 973,749 |
| 40.00 | Anesthesiology | 0 | 0 | 0.000000 | 0 | 0 |
| 41.00 | Radiology - Diagnostic | 5,012,648 | 20,309,516 | 0.246813 | 858,361 | 211,854 |
| 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 | 5,863,239 | 30,348,489 | 0.193197 | 2,039,245 | 393,976 |
| 44.01 | Pathological Lab | 0 | 0 | 0.000000 | 0 | 0 |
| 46.00 | Whole Blood and Packed Red Blood Cells | 472,408 | 658,106 | 0.717830 | 171,202 | 122,894 |
| 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 | 1,295,224 | 7,088,275 | 0.182728 | 712,059 | 130,113 |
| 50.00 | Physical Therapy | 1,372,308 | 3,292,276 | 0.416826 | 72,848 | 30,365 |
| 51.00 | Occupational Therapy | 0 | 0 | 0.000000 | 0 | 0 |
| 52.00 | Speech Pathology | 0 | 0 | 0.000000 | 0 | 0 |
| 53.00 | Electrocardiology | 206,777 | 1,719,033 | 0.120287 | 67,626 | 8,135 |
| 53.01 | Cardiac Cath Lab | 1,542,924 | 4,828,648 | 0.319535 | 328,510 | 104,971 |
| 54.00 | Electroencephalography | 488,561 | 1,946,435 | 0.251003 | 14,400 | 3,614 |
| 55.00 | Medical Supplies Charged to Patients | 3,464,621 | 7,964,273 | 0.435020 | 1,746,867 | 759,923 |
| 56.00 | Drugs Charged to Patients | 4,372,017 | 21,962,854 | 0.199064 | 3,682,531 | 733,060 |
| 57.00 | Renal Dialysis | 0 | 0 | 0.000000 | 0 | 0 |
| 58.00 | ASC (Non-Distinct Part) | 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 | 4,312,177 | 11,950,994 | 0.360822 | 368,966 | 133,131 |
| 62.00 | Observation Beds | 0 | 0 | 0.000000 | 0 | 0 |
| 63.00 | Other Outpatient Services | 402,983 | 0 | 0.000000 | 0 | 0 |
| 63.05 | Clinics | 249,002 | 0 | 0.000000 | 0 | 0 |
| TOTAL | | \$ 36,388,461 | \$ 142,692,496 | | \$ 14,738,424 | \$ 4,104,568 |

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES

ANCILLARY COST CENTERS

| | NET EXP FOR COST ALLOC (From Sch 10) 0.00 | 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 |
|--|---|----------------------------------|------------------------|----------------------------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 37.00 Operating Room | 3,294,398 | 0 | 0 | 89,412 | 2,834 | 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 | 1,799,509 | 0 | 0 | 38,129 | 205 | 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 | 3,697,194 | 0 | 0 | 89,068 | 4,065 | 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 Radioisotope | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44.00 Laboratory | 4,574,112 | 0 | 0 | 50,251 | 854 | 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 and Packed Red Blood Ce | 410,231 | 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 | 0 | 0 |
| 49.00 Respiratory Therapy | 961,637 | 0 | 0 | 16,958 | 429 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50.00 Physical Therapy | 946,334 | 0 | 0 | 44,867 | 77 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53.00 Electrocardiography | 157,196 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53.01 Cardiac Cath Lab | 1,191,376 | 0 | 0 | 26,577 | 2,965 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54.00 Electroencephalography | 342,948 | 0 | 0 | 15,260 | 158 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55.00 Medical Supplies Charged to Patients | 2,316,304 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56.00 Drugs Charged to Patients | 1,989,790 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 |
| 59.01 | 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 | 2,970,932 | 0 | 0 | 53,411 | 452 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62.00 Observation Beds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63.00 Other Outpatient Services | 344,768 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63.05 Clinics | 205,862 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71.00 Home Health Agency | 1,003,153 | 0 | 0 | 11,284 | 88 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72.00 Community Education | 328,355 | 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 | 0 | 0 | 0 | 7,899 | 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 | 207,664 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.00 Nonpaid Workers | 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 Retail Pharmacy | 2,668,781 | 0 | 0 | 0 | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.03 Evolutions Fitness Cir | 2,367,419 | 0 | 0 | 0 | 2,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.04 Mineral King Lab | 1,001,696 | 0 | 0 | 0 | 139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.05 Public Relations | 261,052 | 0 | 0 | 35,851 | 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 | 65,709,211 | 0 | 0 | 1,095,784 | 21,526 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 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 | 234,440 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,621,085 | 520,691 |
| 38.00 Recovery Room | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39.00 Delivery Room and Labor Room | 0 | 110,781 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,948,623 | 280,201 |
| 40.00 Anesthesiology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41.00 Radiology - Diagnostic | 0 | 218,424 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,008,751 | 576,435 |
| 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 | 211,041 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,836,258 | 695,426 |
| 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 | 410,231 | 58,989 |
| 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 | 75,120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,054,144 | 151,580 |
| 50.00 Physical Therapy | 0 | 78,628 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,069,907 | 153,846 |
| 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 | 13,125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 170,321 | 24,491 |
| 53.01 Cardiac Cath Lab | 0 | 28,463 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,249,381 | 179,654 |
| 54.00 Electroencephalography | 0 | 23,995 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 382,361 | 54,981 |
| 55.00 Medical Supplies Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,316,304 | 333,071 |
| 56.00 Drugs Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,989,790 | 286,120 |
| 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 |
| 59.01 | 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 | 235,176 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,259,971 | 468,765 |
| 62.00 Observation Beds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63.00 Other Outpatient Services | 0 | 7,553 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 352,321 | 50,662 |
| 63.05 Clinics | 0 | 11,837 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 217,699 | 31,304 |
| 71.00 Home Health Agency | 0 | 72,960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,087,485 | 156,374 |
| 72.00 Community Education | 0 | 23,763 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 352,118 | 50,632 |
| 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 CENTER: | | | | | | | | | | | | |
| 96.00 Gift, Flower, Coffee Shop & Canteen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,899 | 1,136 |
| 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 | 207,664 | 29,861 |
| 99.00 Nonpaid Workers | 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 Retail Pharmacy | 0 | 26,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,695,700 | 387,626 |
| 99.03 Evolutions Fitness Cir | 0 | 98,437 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,468,528 | 354,960 |
| 99.04 Mineral King Lab | 0 | 42,479 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,044,314 | 150,166 |
| 99.05 Public Relations | 0 | 16,805 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 313,708 | 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 | 3,157,657 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 65,709,211 | 8,221,315 |

Provider Name:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 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 | | | | | | | | | | | | |
| 11.00 Dietary | | | 4,757 | 30,156 | | | | | | | | |
| 12.00 Cafeteria | | | 0 | 0 | | | | | | | | |
| 13.00 Maintenance of Personnel | | | 0 | 0 | | | | | | | | |
| 14.00 Nursing Administration | | 8,397 | 2,010 | 4,472 | | | | | | | | |
| 15.00 Central Services & Supply | | 37,622 | 0 | 20,036 | | | | 0 | | | | |
| 16.00 Pharmacy | | 12,895 | 0 | 6,887 | | | | 8,248 | | | | |
| 17.00 Medical Records and Library | | 56,475 | 0 | 30,077 | | | | 106 | | | | |
| 18.00 Social Service | | 2,556 | 0 | 1,361 | | | | 0 | | | | |
| 19.00 | | 0 | 0 | 0 | | | | 0 | | | | 0 |
| 19.02 | | 0 | 0 | 0 | | | | 0 | | | | 0 |
| 19.03 | | 0 | 0 | 0 | | | | 0 | | | | 0 |
| 20.00 | | 0 | 0 | 0 | | | | 0 | | | | 0 |
| 21.00 Nursing School | | 0 | 0 | 0 | | | | 0 | | | | 0 |
| 22.00 Intern & Res Service-Salary & Fringes | | 0 | 0 | 0 | | | | 0 | | | | 0 |
| 23.00 Intern & Res Other Program | | 0 | 0 | 0 | | | | 0 | | | | 0 |
| 24.00 Paramedical Ed Program | | 0 | 0 | 0 | | | | 0 | | | | 0 |
| INPATIENT ROUTINE COST CENTE | | | | | | | | | | | | |
| 25.00 Adults & Pediatrics (Gen Routine) | | 393,697 | 194,580 | 209,672 | 557,305 | | | 767,305 | | | 136,735 | 150,388 |
| 26.00 Intensive Care Unit | | 73,402 | 19,618 | 39,092 | 34,324 | | | 316,919 | | | 24,989 | 7,923 |
| 27.00 Coronary Care Unit | | 0 | 0 | 0 | 0 | | | 0 | | | 0 | 0 |
| 28.00 Neonatal Intensive Care Unit | | 0 | 0 | 0 | 0 | | | 0 | | | 0 | 0 |
| 29.00 Surgical Intensive Care | | 0 | 0 | 0 | 0 | | | 0 | | | 0 | 0 |
| 30.00 Subprovider I | | 0 | 0 | 0 | 0 | | | 0 | | | 0 | 0 |
| 31.00 Subprovider II | | 0 | 0 | 0 | 0 | | | 0 | | | 0 | 0 |
| 32.00 | | 0 | 0 | 0 | 0 | | | 0 | | | 0 | 0 |
| 33.00 Nursery | | 22,089 | 9,059 | 11,764 | 56,877 | | | 56,877 | | | 14,111 | 0 |
| 34.00 Medicare Certified Nursing Facility | | 0 | 0 | 0 | 0 | | | 0 | | | 0 | 0 |
| 35.00 Distinct Part Nursing Facility | | 0 | 0 | 0 | 0 | | | 0 | | | 0 | 0 |
| 36.00 Adult Subacute Care Unit | | 0 | 0 | 0 | 0 | | | 0 | | | 0 | 0 |
| 36.01 Subacute Care Unit II | | 0 | 0 | 0 | 0 | | | 0 | | | 0 | 0 |
| 36.02 Transitional Care Unit | | 0 | 0 | 0 | 0 | | | 0 | | | 0 | 0 |

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

TRIAL BALANCE EXPENSES

ANCILLARY COST CENTERS

| | 7.00 | 8.00 | 9.00 | 10.00 | 11.00 | 12.00 | 13.00 | 14.00 | 15.00 | 16.00 | 17.00 | 18.00 |
|--|-----------------|------------|-----------------|-----------|-----------|-------|--------------------|---------------|--------------------------|-----------|---------------------------|----------------|
| | MAINT & REPAIRS | OPER PLANT | LAUNDRY & LINEN | HOUSEKEEP | DIETARY | CAFE | MAINT OF PERSONNEL | NURSING ADMIN | CENTRAL SERVICE & SUPPLY | PHARMACY | MEDICAL RECORDS & LIBRARY | SOCIAL SERVICE |
| 37.00 Operating Room | 0 | 138,075 | 36,145 | 73,535 | 315 | 0 | 0 | 237,781 | 0 | 0 | 176,106 | 658 |
| 38.00 Recovery Room | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39.00 Delivery Room and Labor Room | 0 | 58,881 | 23,779 | 31,358 | 0 | 0 | 0 | 149,294 | 0 | 0 | 37,044 | 0 |
| 40.00 Anesthesiology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41.00 Radiology - Diagnostic | 0 | 137,544 | 32,913 | 73,252 | 0 | 0 | 0 | 42,391 | 0 | 0 | 141,361 | 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 | 0 | 77,601 | 0 | 41,328 | 0 | 0 | 0 | 0 | 0 | 0 | 212,627 | 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 | 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 | 0 | 0 |
| 49.00 Respiratory Therapy | 0 | 26,188 | 0 | 13,947 | 0 | 0 | 0 | 28 | 0 | 0 | 49,337 | 0 |
| 50.00 Physical Therapy | 0 | 69,287 | 0 | 36,900 | 0 | 0 | 0 | 19,453 | 0 | 0 | 22,915 | 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 | 11,965 | 0 |
| 53.01 Cardiac Cath Lab | 0 | 41,041 | 2,367 | 21,857 | 0 | 0 | 0 | 15,015 | 0 | 0 | 33,609 | 0 |
| 54.00 Electroencephalography | 0 | 23,566 | 1,554 | 12,550 | 0 | 0 | 0 | 0 | 0 | 0 | 13,548 | 0 |
| 55.00 Medical Supplies Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 759,812 | 1,943,239 | 55,434 | 0 |
| 56.00 Drugs Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 152,868 | 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 |
| 59.01 | 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 | 82,480 | 63,196 | 43,926 | 1,891 | 0 | 0 | 305,474 | 0 | 0 | 83,183 | 3,291 |
| 62.00 Observation Beds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63.00 Other Outpatient Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63.05 Clinics | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71.00 Home Health Agency | 0 | 17,425 | 0 | 9,280 | 0 | 0 | 0 | 85,029 | 0 | 0 | 10,376 | 5,215 |
| 72.00 Community Education | 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 CENTER: | | | | | | | | | | | | |
| 96.00 Gift, Flower, Coffee Shop & Canteen | 0 | 12,198 | 0 | 6,496 | 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 | 519,193 | 0 | 276,507 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.00 Nonpaid Workers | 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 Retail Pharmacy | 0 | 15,567 | 0 | 8,290 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.03 Evolutions Fitness Cir | 0 | 853,927 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99.04 Mineral King Lab | 0 | 61,902 | 0 | 32,967 | 0 | 0 | 0 | 0 | 0 | 0 | 7,725 | 0 |
| 99.05 Public Relations | 0 | 55,363 | 0 | 29,485 | 1,409,965 | 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 | 2,865,678 | 389,979 | 1,065,177 | 2,003,801 | 0 | 0 | 2,003,919 | 759,812 | 1,943,239 | 1,187,119 | 167,475 |

Provider Name:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

| TRIAL BALANCE EXPENSES | ALLOC COST 19.00 | ALLOC COST 19.02 | ALLOC COST 19.03 | NON-PHYSICIAN ANESTH 20.00 | NURSING SCHOOL 21.00 | INT & RES SALARY & FRINGES 22.00 | INT & RES PROGRAM 23.00 | PARAMED EDUCAT 24.00 | SUBTOTAL | POST STEP-DOWN ADJUSTMENT | TOTAL COST |
|--|------------------|------------------|------------------|----------------------------|----------------------|----------------------------------|-------------------------|----------------------|-------------------|---------------------------|-------------------|
| ANCILLARY COST CENTERS | | | | | | | | | | | |
| 37.00 Operating Room | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,804,391 | 0 | 4,804,391 |
| 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 | 2,529,180 | 0 | 2,529,180 |
| 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 | 5,012,648 | 0 | 5,012,648 |
| 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 | 5,863,239 | 0 | 5,863,239 |
| 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 | 472,408 | 0 | 472,408 |
| 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 | 1,295,224 | 0 | 1,295,224 |
| 50.00 Physical Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,372,308 | 0 | 1,372,308 |
| 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 | 206,777 | 0 | 206,777 |
| 53.01 Cardiac Cath Lab | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,542,924 | 0 | 1,542,924 |
| 54.00 Electroencephalography | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 488,561 | 0 | 488,561 |
| 55.00 Medical Supplies Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,464,621 | 0 | 3,464,621 |
| 56.00 Drugs Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,372,017 | 0 | 4,372,017 |
| 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 |
| 59.01 | 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 | 4,312,177 | 0 | 4,312,177 |
| 62.00 Observation Beds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63.00 Other Outpatient Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 402,983 | 0 | 402,983 |
| 63.05 Clinics | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 249,002 | 0 | 249,002 |
| 71.00 Home Health Agency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,371,184 | 0 | 1,371,184 |
| 72.00 Community Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 402,750 | 0 | 402,750 |
| 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 | 27,729 | 0 | 27,729 |
| 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 | 1,033,225 | 0 | 1,033,225 |
| 99.00 Nonpaid Workers | 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 Retail Pharmacy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,107,183 | 0 | 3,107,183 |
| 99.03 Evolutions Fitness Cir | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,677,415 | 0 | 3,677,415 |
| 99.04 Mineral King Lab | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,297,073 | 0 | 1,297,073 |
| 99.05 Public Relations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,808,521 | 0 | 1,808,521 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 65,709,211 | 0 | 65,709,211 |

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

| | EMP BENE (GROSS SALARIES) (Adj's 27-29,31) | STAT (Adj) | STAT (Adj) | STAT (Adj) | STAT (Adj) | STAT (Adj) | STAT (Adj) | STAT (Adj) | STAT (Adj) | ADM & GEN (ACCUM COST) | MAINT & REPAIRS (SQ FT) 7.00 (Adj) | |
|-------------------------------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------------------|--|--|
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 37.00 | Operating Room | 2,284,937 | | | | | | | | 3,621,085 | | |
| 38.00 | Recovery Room | | | | | | | | | 0 | | |
| 39.00 | Delivery Room and Labor Room | 1,079,705 | | | | | | | | 1,948,623 | | |
| 40.00 | Anesthesiology | | | | | | | | | 0 | | |
| 41.00 | Radiology - Diagnostic | 2,128,838 | | | | | | | | 4,008,751 | | |
| 41.01 | | | | | | | | | | 0 | | |
| 41.02 | | | | | | | | | | 0 | | |
| 42.00 | Radiology - Therapeutic | | | | | | | | | 0 | | |
| 43.00 | Radioisotope | | | | | | | | | 0 | | |
| 44.00 | Laboratory | 2,056,873 | | | | | | | | 4,836,258 | | |
| 44.01 | Pathological Lab | | | | | | | | | 0 | | |
| 46.00 | Whole Blood and Packed Red Blood Cells | | | | | | | | | 410,231 | | |
| 47.00 | Blood Storing and Processing | | | | | | | | | 0 | | |
| 48.00 | Intravenous Therapy | | | | | | | | | 0 | | |
| 49.00 | Respiratory Therapy | 732,145 | | | | | | | | 1,054,144 | | |
| 50.00 | Physical Therapy | 766,340 | | | | | | | | 1,069,907 | | |
| 51.00 | Occupational Therapy | | | | | | | | | 0 | | |
| 52.00 | Speech Pathology | | | | | | | | | 0 | | |
| 53.00 | Electrocardiology | 127,923 | | | | | | | | 170,321 | | |
| 53.01 | Cardiac Cath Lab | 277,412 | | | | | | | | 1,249,381 | | |
| 54.00 | Electroencephalography | 233,863 | | | | | | | | 382,361 | | |
| 55.00 | Medical Supplies Charged to Patients | | | | | | | | | 2,316,304 | | |
| 56.00 | Drugs Charged to Patients | | | | | | | | | 1,989,790 | | |
| 57.00 | Renal Dialysis | | | | | | | | | 0 | | |
| 58.00 | ASC (Non-Distinct Part) | | | | | | | | | 0 | | |
| 59.01 | | | | | | | | | | 0 | | |
| 59.02 | | | | | | | | | | 0 | | |
| 59.03 | | | | | | | | | | 0 | | |
| 60.00 | Clinic | | | | | | | | | 0 | | |
| 60.01 | Other Clinic Services | | | | | | | | | 0 | | |
| 61.00 | Emergency | 2,292,108 | | | | | | | | 3,259,971 | | |
| 62.00 | Observation Beds | | | | | | | | | 0 | | |
| 63.00 | Other Outpatient Services | 73,618 | | | | | | | | 352,321 | | |
| 63.05 | Clinics | 115,364 | | | | | | | | 217,699 | | |
| 71.00 | Home Health Agency | 711,092 | | | | | | | | 1,087,485 | | |
| 72.00 | Community Education | 231,598 | | | | | | | | 352,118 | | |
| 85.00 | | | | | | | | | | 0 | | |
| 86.00 | | | | | | | | | | 0 | | |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | | |
| 96.00 | Gift, Flower, Coffee Shop & Canteen | | | | | | | | | 7,899 | | |
| 97.00 | Research | | | | | | | | | 0 | | |
| 98.00 | Physicians' Private Office | | | | | | | | | 207,664 | | |
| 99.00 | Nonpaid Workers | | | | | | | | | 0 | | |
| 99.01 | | | | | | | | | | 0 | | |
| 99.02 | Retail Pharmacy | 262,114 | | | | | | | | 2,685,700 | | |
| 99.03 | Evolution's Fitness Ctr | 959,397 | | | | | | | | 2,468,528 | | |
| 99.04 | Mineral King Lab | 414,010 | | | | | | | | 1,044,314 | | |
| 99.05 | Public Relations | 163,792 | | | | | | | | 0 | | |
| 100.00 | | | | | | | | | | 0 | | |
| 100.01 | | | | | | | | | | 0 | | |
| 100.02 | | | | | | | | | | 0 | | |
| 100.03 | | | | | | | | | | 0 | | |
| 100.04 | | | | | | | | | | 0 | | |
| | TOTAL | 30,775,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,174,187 | 0 | |
| | COST TO BE ALLOCATED | 3,157,657 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,221,315 | 0 | |
| | UNIT COST MULTIPLIER - SCH 8 | 0.102603 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.143794 | 0.000000 | |

STATE OF CALIFORNIA

STATISTICS FOR COST ALLOCATION (WS B-1)

SCHEDULE 9.2

Provider Name:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

| | OPER PLANT (SQ FT) (Adj 33) | LAUNDRY & LINEN (LB LNDRY) (Adj 31) | HOUSE-KEEPING (SQ FT) (Adj 33) | DIETARY (MEALS SERVED) (Adj 30) | CAFETERIA (NUMBER OF FTES) (Adj) | MAINT OF PERSONNEL (# HOUSED) | NURSING ADMIN (NURSE HR) (Adj) | CENT SERV & SUPPLY (CST REQ) (Adj) | PHARMACY (COSTS REQUIS) (Adj) | MED REC (GROSS REVENUE) (Adj) | SOC SERV (NUMBER HOUSED) (Adj) | STAT (Adj) |
|-------------------------------------|-----------------------------|-------------------------------------|--------------------------------|---------------------------------|----------------------------------|-------------------------------|--------------------------------|------------------------------------|-------------------------------|-------------------------------|--------------------------------|------------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 37.00 | 8,320 | 51,420 | 8,320 | 27 | 64,120 | | 33,700 | | | 25,301,448 | 650 | |
| 38.00 | | | | | | | | | | | | |
| 39.00 | 3,548 | 33,828 | 3,548 | | 27,963 | | 21,159 | | | 5,322,149 | | |
| 40.00 | | | | | | | | | | | | |
| 41.00 | 8,288 | 46,823 | 8,288 | | 71,847 | | 6,008 | | | 20,309,516 | | 19.00 |
| 41.01 | | | | | | | | | | | | (Adj) |
| 41.02 | | | | | | | | | | | | |
| 42.00 | | | | | | | | | | | | |
| 43.00 | | | | | | | | | | | | |
| 44.00 | 4,676 | | 4,676 | | 81,044 | | | | | 30,548,489 | | |
| 44.01 | | | | | | | | | | 458,106 | | |
| 46.00 | | | | | | | | | | | | |
| 47.00 | | | | | | | | | | | | |
| 48.00 | | | | | | | | | | | | |
| 49.00 | 1,578 | | 1,578 | | 27,643 | | 4 | | | 7,088,275 | | |
| 50.00 | 4,175 | | 4,175 | | 25,132 | | 2,757 | | | 3,292,276 | | |
| 51.00 | | | | | | | | | | | | |
| 52.00 | | | | | | | | | | | | |
| 53.00 | | | | | | | | | | | | |
| 53.01 | 2,473 | 3,368 | 2,473 | | 3,364 | | 2,128 | | | 1,719,033 | | |
| 54.00 | 1,420 | 2,211 | 1,420 | | 8,638 | | | | | 4,828,648 | | |
| 55.00 | | | | | 10,266 | | | | | 1,946,435 | | |
| 56.00 | | | | | | | | | | 7,964,273 | | |
| 57.00 | | | | | | | | 100 | | 21,962,854 | | |
| 58.00 | | | | | | | | | | | | |
| 59.01 | | | | | | | | | | | | |
| 59.02 | | | | | | | | | | | | |
| 59.03 | | | | | | | | | | | | |
| 60.00 | | | | | | | | | | | | |
| 60.01 | | | | | | | | | | | | |
| 61.00 | 4,970 | 89,903 | 4,970 | 162 | 98,415 | | 43,294 | | | 11,950,994 | 3,250 | |
| 62.00 | | | | | | | | | | | | |
| 63.00 | | | | | | | | | | | | |
| 63.05 | | | | | | | | | | | | |
| 71.00 | 1,050 | | 1,050 | | 21,440 | | 12,051 | | | 1,490,772 | 5,150 | |
| 72.00 | | | | | | | | | | | | |
| 85.00 | | | | | | | | | | | | |
| 86.00 | | | | | | | | | | | | |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | | |
| 96.00 | 735 | | 735 | | | | | | | | | |
| 97.00 | | | | | | | | | | | | |
| 98.00 | 31,285 | | 31,285 | | | | | | | | | |
| 99.00 | | | | | | | | | | | | |
| 99.01 | | | | | | | | | | | | |
| 99.02 | 938 | | 938 | | | | | | | | | |
| 99.03 | 51,455 | | 51,455 | | | | | | | | | |
| 99.04 | 3,730 | | 3,730 | | 18,402 | | | | | 1,109,812 | | |
| 99.05 | 3,336 | | 3,336 | 120,768 | | | | | | | | |
| 100.00 | | | | | | | | | | | | |
| 100.01 | | | | | | | | | | | | |
| 100.02 | | | | | | | | | | | | |
| 100.03 | | | | | | | | | | | | |
| 100.04 | | | | | | | | | | | | |
| TOTAL | 172,677 | 554,788 | 120,518 | 171,632 | 804,484 | 0 | 284,010 | 100 | 100 | 170,555,543 | 185,400 | 0 |
| COST TO BE ALLOCATED | 2,865,678 | 389,979 | 1,065,177 | 2,003,801 | 0 | 0 | 2,003,919 | 759,812 | 1,943,239 | 1,187,119 | 167,475 | 0 |
| UNIT COST MULTIPLIER - SCH 8 | 16.595600 | 0.702933 | 8.838323 | 11.674985 | 0.000000 | 0.000000 | 7.055804 | 7598.120070 | 19432.386393 | 0.006960 | 1.012542 | 0.000000 |

Provider Name:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 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) |
|-------|-------|-------|--------------------------|-------------------------|------------------------------|-------------------------|---------------------------|
| | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) |
| 1.00 | 19.02 | 19.03 | 20.00 | 21.00 | 22.00 | 23.00 | 24.00 |
| 2.00 | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) | (Adj) |
| 3.00 | | | | | | | |
| 4.00 | | | | | | | |
| 4.01 | | | | | | | |
| 4.02 | | | | | | | |
| 4.03 | | | | | | | |
| 4.04 | | | | | | | |
| 4.05 | | | | | | | |
| 4.06 | | | | | | | |
| 4.07 | | | | | | | |
| 4.08 | | | | | | | |
| 5.00 | | | | | | | |
| 6.01 | | | | | | | |
| 6.02 | | | | | | | |
| 6.03 | | | | | | | |
| 6.04 | | | | | | | |
| 6.05 | | | | | | | |
| 6.06 | | | | | | | |
| 6.07 | | | | | | | |
| 6.08 | | | | | | | |
| 7.00 | | | | | | | |
| 8.00 | | | | | | | |
| 9.00 | | | | | | | |
| 10.00 | | | | | | | |
| 11.00 | | | | | | | |
| 12.00 | | | | | | | |
| 13.00 | | | | | | | |
| 14.00 | | | | | | | |
| 15.00 | | | | | | | |
| 16.00 | | | | | | | |
| 17.00 | | | | | | | |
| 18.00 | | | | | | | |
| 19.00 | | | | | | | |
| 19.02 | | | | | | | |
| 19.03 | | | | | | | |
| 20.00 | | | | | | | |
| 21.00 | | | | | | | |
| 22.00 | | | | | | | |
| 23.00 | | | | | | | |
| 24.00 | | | | | | | |
| 25.00 | | | | | | | |
| 26.00 | | | | | | | |
| 27.00 | | | | | | | |
| 28.00 | | | | | | | |
| 29.00 | | | | | | | |
| 30.00 | | | | | | | |
| 31.00 | | | | | | | |
| 32.00 | | | | | | | |
| 33.00 | | | | | | | |
| 34.00 | | | | | | | |
| 35.00 | | | | | | | |
| 36.00 | | | | | | | |
| 36.01 | | | | | | | |
| 36.02 | | | | | | | |

IMPATIENT ROUTINE COST CENTERS

| | | | | | | | |
|---------------------------------------|--|--|--|--|--|--|--|
| Nursing School | | | | | | | |
| Intern & Res Service-Salary & Fringes | | | | | | | |
| Intern & Res Other Program | | | | | | | |
| Paramedical Ed Program | | | | | | | |
| Adults & Pediatrics (Gen Routine) | | | | | | | |
| Intensive Care Unit | | | | | | | |
| Coronary Care Unit | | | | | | | |
| Neonatal Intensive Care Unit | | | | | | | |
| Surgical Intensive Care | | | | | | | |
| Subprovider I | | | | | | | |
| Subprovider II | | | | | | | |
| Nursery | | | | | | | |
| Medicare Certified Nursing Facility | | | | | | | |
| Distinct Part Nursing Facility | | | | | | | |
| Adult Subacute Care Unit | | | | | | | |
| Subacute Care Unit II | | | | | | | |
| Transitional Care Unit | | | | | | | |

TRIAL BALANCE OF EXPENSES

Provider Name:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

| | | REPORTED | ADJUSTMENTS (From Sch 10A) | AUDITED |
|-------|---------------------------------------|-----------|-------------------------------|-----------|
| | GENERAL SERVICE COST CENTERS | | | |
| 1.00 | Old Cap Rel Costs-Bldg & Fixtures | \$ | \$ 0 | \$ 0 |
| 2.00 | Old Cap Rel Costs-Movable Equipment | | 0 | 0 |
| 3.00 | New Cap Rel Costs-Bldg & Fixtures | 1,238,926 | (143,142) | 1,095,784 |
| 4.00 | New Cap Rel Costs-Movable Equipment | 231,829 | (210,303) | 21,526 |
| 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 | 458,122 | 2,686,953 | 3,145,075 |
| 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 | 9,245,721 | (1,484,163) | 7,761,558 |
| 7.00 | Maintenance and Repairs | | 0 | 0 |
| 8.00 | Operation of Plant | 2,444,462 | (45,161) | 2,399,301 |
| 9.00 | Laundry and Linen Service | 337,961 | (2,686) | 335,275 |
| 10.00 | Housekeeping | 917,014 | (46,160) | 870,854 |
| 11.00 | Dietary | 471,723 | 1,106,312 | 1,578,035 |
| 12.00 | Cafeteria | 499,466 | (499,466) | 0 |
| 13.00 | Maintenance of Personnel | | 0 | 0 |
| 14.00 | Nursing Administration | 1,733,425 | (126,733) | 1,606,692 |
| 15.00 | Central Services & Supply | 588,761 | (22,705) | 566,056 |
| 16.00 | Pharmacy | 1,668,254 | (108,273) | 1,559,981 |
| 17.00 | Medical Records and Library | 925,198 | (43,102) | 882,096 |
| 18.00 | Social Service | 140,612 | (10,626) | 129,986 |
| 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) | 9,320,715 | (1,154,627) | 8,166,088 |
| 26.00 | Intensive Care Unit | 1,659,607 | 240,599 | 1,900,206 |
| 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 | 685,480 | (35,493) | 649,987 |
| 34.00 | Medicare Certified Nursing Facility | | 0 | 0 |
| 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:
TULARE DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

| | | REPORTED | ADJUSTMENTS (From Sch 10A) | AUDITED |
|--------|--|---------------|-------------------------------|---------------|
| | ANCILLARY COST CENTERS | | | |
| 37.00 | Operating Room | \$ 3,547,006 | \$ (252,608) | \$ 3,294,398 |
| 38.00 | Recovery Room | | 0 | 0 |
| 39.00 | Delivery Room and Labor Room | 1,799,509 | 0 | 1,799,509 |
| 40.00 | Anesthesiology | | 0 | 0 |
| 41.00 | Radiology - Diagnostic | 3,952,954 | (255,760) | 3,697,194 |
| 41.01 | | | 0 | 0 |
| 41.02 | | | 0 | 0 |
| 42.00 | Radiology - Therapeutic | | 0 | 0 |
| 43.00 | Radioisotope | | 0 | 0 |
| 44.00 | Laboratory | 4,836,442 | (262,330) | 4,574,112 |
| 44.01 | Pathological Lab | | 0 | 0 |
| 46.00 | Whole Blood and Packed Red Blood Cells | 422,231 | (12,000) | 410,231 |
| 47.00 | Blood Storing and Processing | | 0 | 0 |
| 48.00 | Intravenous Therapy | | 0 | 0 |
| 49.00 | Respiratory Therapy | 1,039,302 | (77,665) | 961,637 |
| 50.00 | Physical Therapy | 1,027,749 | (81,415) | 946,334 |
| 51.00 | Occupational Therapy | | 0 | 0 |
| 52.00 | Speech Pathology | | 0 | 0 |
| 53.00 | Electrocardiology | 170,656 | (13,460) | 157,196 |
| 53.01 | Cardiac Cath Lab | 1,220,343 | (28,967) | 1,191,376 |
| 54.00 | Electroencephalography | 366,716 | (23,768) | 342,948 |
| 55.00 | Medical Supplies Charged to Patients | 2,316,304 | 0 | 2,316,304 |
| 56.00 | Drugs Charged to Patients | 1,989,790 | 0 | 1,989,790 |
| 57.00 | Renal Dialysis | | 0 | 0 |
| 58.00 | ASC (Non-Distinct Part) | | 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 | 3,788,496 | (817,564) | 2,970,932 |
| 62.00 | Observation Beds | | 0 | 0 |
| 63.00 | Other Outpatient Services | 0 | 344,768 | 344,768 |
| 63.05 | Clinics | 0 | 205,862 | 205,862 |
| 71.00 | Home Health Agency | 1,077,047 | (73,894) | 1,003,153 |
| 72.00 | Community Education | 0 | 328,355 | 328,355 |
| 85.00 | | | 0 | 0 |
| 86.00 | | | 0 | 0 |
| | SUBTOTAL | \$ 60,121,821 | \$ (919,222) | \$ 59,202,599 |
| | NONREIMBURSABLE COST CENTERS | | | |
| 96.00 | Gift, Flower, Coffee Shop & Canteen | | 0 | 0 |
| 97.00 | Research | | 0 | 0 |
| 98.00 | Physicians' Private Office | 35,818 | 171,846 | 207,664 |
| 99.00 | Nonpaid Workers | | 0 | 0 |
| 99.01 | | | 0 | 0 |
| 99.02 | Retail Pharmacy | 2,696,716 | (27,935) | 2,668,781 |
| 99.03 | Evolutions Fitness Ctr | 2,471,496 | (104,077) | 2,367,419 |
| 99.04 | Mineral King Lab | 1,045,956 | (44,260) | 1,001,696 |
| 99.05 | Public Relations | (169,586) | 430,638 | 261,052 |
| 100.00 | | | 0 | 0 |
| 100.01 | | | 0 | 0 |
| 100.02 | | | 0 | 0 |
| 100.03 | | | 0 | 0 |
| 100.04 | | | 0 | 0 |
| 100.99 | SUBTOTAL | \$ 6,080,400 | \$ 426,212 | \$ 6,506,612 |
| 101 | TOTAL | \$ 66,202,221 | \$ (493,010) | \$ 65,709,211 |

(To Schedule 8)

Provider Name:

TULARE DISTRICT HOSPITAL

| | AUDIT ADJ 1 | AUDIT ADJ 2 | AUDIT ADJ 3 | AUDIT ADJ 4 | AUDIT ADJ 5 | AUDIT ADJ 6 | AUDIT ADJ 7 | AUDIT ADJ 8 | AUDIT ADJ 9 | AUDIT ADJ 10 | AUDIT ADJ 11 | AUDIT ADJ 12 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 37.00 Operating Room | (252,608) | | | | | | | | | (234,608) | | |
| 38.00 Recovery Room | 0 | | | | | | | | | | | |
| 39.00 Delivery Room and Labor Room | 0 | | | | | | | | | | | |
| 40.00 Anesthesiology | 0 | | | | | | | | | | | |
| 41.00 Radiology - Diagnostic | (255,760) | | | | | | | | | (227,056) | (28,704) | |
| 41.01 | 0 | | | | | | | | | | | |
| 41.02 | 0 | | | | | | | | | | | |
| 42.00 Radiology - Therapeutic | 0 | | | | | | | | | | | |
| 43.00 Radioisotope | 0 | | | | | | | | | | | |
| 44.00 Laboratory | (262,330) | | | | | | | | | (214,330) | | |
| 44.01 Pathological Lab | 0 | | | | | | | | | | | |
| 46.00 Whole Blood and Packed Red Blood Cells | (12,000) | | | | | | | | | | | |
| 47.00 Blood Storing and Processing | 0 | | | | | | | | | | | |
| 48.00 Intravenous Therapy | 0 | | | | | | | | | | | |
| 49.00 Respiratory Therapy | (77,665) | | | | | | | | | (77,665) | | |
| 50.00 Physical Therapy | (81,415) | | | | | | | | | (81,415) | | |
| 51.00 Occupational Therapy | 0 | | | | | | | | | | | |
| 52.00 Speech Pathology | (13,460) | | | | | | | | | (13,460) | | |
| 53.00 Electrocardiology | (28,967) | | | | | | | | | (28,967) | | |
| 53.01 Cardiac Cath Lab | (23,768) | | | | | | | | | (23,768) | | |
| 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 | | | | | | | | | | | |
| 59.01 | 0 | | | | | | | | | | | |
| 59.02 | 0 | | | | | | | | | | | |
| 59.03 | 0 | | | | | | | | | | | |
| 60.00 Clinic | 0 | | | | | | | | | | | |
| 60.01 Other Clinic Services | 0 | | | | | | | | | | | |
| 61.00 Emergency | (817,564) | | | | | | | | | (266,934) | (184,074) | |
| 62.00 Observation Beds | 0 | | | | | | | | | | | |
| 63.00 Other Outpatient Services | 344,768 | | | | | | | | | | | |
| 63.05 Clinics | 205,862 | | | | | | | | | | | |
| 71.00 Home Health Agency | (73,894) | | | | | | | | | (73,894) | | |
| 72.00 Community Education | 328,355 | | | | | 328,355 | | | | | | |
| 85.00 | 0 | | | | | | | | | | | |
| 86.00 | 0 | | | | | | | | | | | |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | | |
| 96.00 Gift, Flower, Coffee Shop & Canteen | 0 | | | | | | | | | | | |
| 97.00 Research | 0 | | | | | | | | | | | |
| 98.00 Physicians' Private Office | 171,846 | | | | | | | 171,846 | | | | |
| 99.00 Nonpaid Workers | 0 | | | | | | | | | | | |
| 99.01 | 0 | | | | | | | | | | | |
| 99.02 Retail Pharmacy | (27,935) | | | | | | | | | (27,935) | | |
| 99.03 Evolutions Fitness Ctr | (104,077) | | | | | | | | | (104,077) | | |
| 99.04 Mineral King Lab | (44,260) | | | | | | | | | (44,260) | | |
| 99.05 Public Relations | 430,638 | | | 169,586 | 141,006 | | 120,046 | | | | | |
| 100.00 | 0 | | | | | | | | | | | |
| 100.01 | 0 | | | | | | | | | | | |
| 100.02 | 0 | | | | | | | | | | | |
| 100.03 | 0 | | | | | | | | | | | |
| 100.04 | 0 | | | | | | | | | | | |
| 101.00 TOTAL | (\$493,010) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

(To Sch 10)

| Provider Name | | Fiscal Period | | Provider Number | | Adjustments | | |
|--|--------------|------------------------------------|-------------|-----------------|----------------------------|-------------|---------------------|---------------|
| TULARE DISTRICT HOSPITAL | | JULY 1, 2007 THROUGH JUNE 30, 2008 | | ZZT30359F | | 38 | | |
| Report References | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| RECLASSIFICATIONS OF REPORTED COSTS | | | | | | | | |
| 1 | 10A | A | 9.00 | 7 | Laundry and Linen Service | \$337,961 | \$272 | \$338,233 * |
| | | | 6.00 | 7 | Administrative and General | 9,245,721 | (272) | 9,245,449 * |
| To reclassify expense to agree with the general ledger. | | | | | | | | |
| 42 CFR 413.20 and 413.24 | | | | | | | | |
| CMS Pub. 15-1, Sections 2300 and 2304 | | | | | | | | |
| 2 | 10A | A | 11.00 | 7 | Dietary | \$471,723 | \$1,045,606 | \$1,517,329 * |
| | 10A | A | 12.00 | 7 | Cafeteria | 499,466 | (1,045,606) | (546,140) * |
| To reverse the provider's reclassification of non-patient meals due to insufficient documentation, and for allocation of expense to a nonreimbursable cost center in conjunction with adjustment 30. | | | | | | | | |
| 42 CFR 413.9, 413.20, 413.24 and 413.50 | | | | | | | | |
| CMS Pub. 15-1, Sections 2105.2, 2300, 2304, 2306, 2307A and 2328 | | | | | | | | |
| CCR, Title 22, Section 51476 | | | | | | | | |
| 3 | 10A | A | 26.00 | 7 | Intensive Care Unit | \$1,659,607 | \$454,690 | \$2,114,297 * |
| | 10A | A | 25.00 | 7 | Adults and Pediatrics | 9,320,715 | (454,690) | 8,866,025 * |
| To adjust the provider's reclassification of post-intensive care costs for proper cost determination. | | | | | | | | |
| 42 CFR 413.20 and 413.24 | | | | | | | | |
| CMS Pub. 15-1, Sections 2300 and 2304 | | | | | | | | |
| 4 | 10A | A | 99.05 | 7 | Public Relations | (\$169,586) | \$169,586 | \$0 * |
| | 10A | A | 6.00 | 7 | Administrative and General | 9,245,449 | (169,586) | 9,075,863 * |
| To reclassify public relations expense to agree with the provider's reclassification paperwork. | | | | | | | | |
| 42 CFR 413.20 and 413.24 | | | | | | | | |
| CMS Pub. 15-1, Sections 2136.2, 2300, 2302.8, 2304 and 2328 | | | | | | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | Fiscal Period | | Provider Number | | Adjustments | | |
|--|-------------------|------------------------------------|-----------------------|-----------------|--|-------------------------------------|-----------------------------------|---|
| TULARE DISTRICT HOSPITAL | | JULY 1, 2007 THROUGH JUNE 30, 2008 | | ZZT30359F | | 38 | | |
| Report References | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| RECLASSIFICATIONS OF REPORTED COSTS | | | | | | | | |
| 5 | 10A 10A | A A | 99.05 6.00 | 7 7 | Public Relations Administrative and General | \$0 9,075,863 | \$141,006 (141,006) | \$141,006 * 8,934,857 * |
| To reclassify public relations expense to a nonreimbursable cost center due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2300, 2302.8, 2304 and 2328 | | | | | | | | |
| 6 | 10A 10A | A A | 72.00 6.00 | 7 7 | Community Education Administrative and General | \$0 8,934,857 | \$328,355 (328,355) | \$328,355 8,606,502 * |
| To reclassify community education expense, account 8770 to an outpatient cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2308 | | | | | | | | |
| 7 | 10A 10A | A A | 99.05 6.00 | 7 7 | Public Relations Administrative and General | \$141,006 8,606,502 | \$120,046 (120,046) | \$261,052 8,486,456 * |
| To reclassify grant writing expense, account 8771, to a nonreimbursable cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2308 | | | | | | | | |
| 8 | 10A 10A 10A | A A A | 11.00 5.00 6.00 | 7 7 7 | Dietary Employee Benefits Administrative and General | \$1,517,329 458,122 8,486,456 | \$121,135 (73,016) (48,119) | \$1,638,464 * 385,106 * 8,438,337 * |
| To reclassify kitchen transfer expenses to the appropriate cost center in conjunction with adjustment 30, for proper cost determination and due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2105.2, 2300, 2304, 2306, 2307A and 2328 | | | | | | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | Fiscal Period | | Provider Number | | Adjustments | | |
|--|--------------|------------------------------------|-------------|-----------------|--|-------------|---------------------|---------------|
| TULARE DISTRICT HOSPITAL | | JULY 1, 2007 THROUGH JUNE 30, 2008 | | ZZT30359F | | 38 | | |
| Report References | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| RECLASSIFICATIONS OF REPORTED COSTS | | | | | | | | |
| 9 | 10A | A | 98.00 | 7 | Physicians' Private Offices | \$35,818 | \$171,846 | \$207,664 |
| | 10A | A | 3.00 | 7 | New Capital Related Costs - Buildings and Fixtures | 1,238,926 | (171,846) | 1,067,080 * |
| To directly assign depreciation expense for proper cost reporting. | | | | | | | | |
| 42 CFR 413.20 and 413.24 | | | | | | | | |
| CMS Pub. 15-1, Sections 2300, 2304 and 2307A | | | | | | | | |
| 10 | 10A | A | 5.00 | 7 | Employee Benefits | * \$385,106 | \$3,225,261 | \$3,610,367 * |
| | 10A | A | 6.00 | 7 | Administrative and General | * 8,438,337 | (391,224) | 8,047,113 * |
| | 10A | A | 8.00 | 7 | Operation of Plant | 2,444,462 | (45,161) | 2,399,301 |
| | 10A | A | 9.00 | 7 | Laundry and Linen Service | 338,233 | (2,958) | 335,275 |
| | 10A | A | 10.00 | 7 | Housekeeping | 917,014 | (46,160) | 870,854 |
| | 10A | A | 11.00 | 7 | Dietary | 1,638,464 | (60,429) | 1,578,035 |
| | 10A | A | 14.00 | 7 | Nursing Administration | 1,733,425 | (126,733) | 1,606,692 |
| | 10A | A | 15.00 | 7 | Central Services and Supply | 588,761 | (22,705) | 566,056 |
| | 10A | A | 16.00 | 7 | Pharmacy | 1,668,254 | (108,273) | 1,559,981 |
| | 10A | A | 17.00 | 7 | Medical Records and Library | 925,198 | (43,102) | 882,096 |
| | 10A | A | 18.00 | 7 | Social Service | 140,612 | (10,626) | 129,986 |
| | 10A | A | 25.00 | 7 | Adults and Pediatrics | 8,866,025 | (699,937) | 8,166,088 |
| | 10A | A | 26.00 | 7 | Intensive Care Unit | 2,114,297 | (214,091) | 1,900,206 |
| | 10A | A | 33.00 | 7 | Nursery | 685,480 | (35,493) | 649,987 |
| | 10A | A | 37.00 | 7 | Operating Room | 3,547,006 | (234,608) | 3,312,398 * |
| | 10A | A | 41.00 | 7 | Radiology - Diagnostic | 3,952,954 | (227,056) | 3,725,898 * |
| | 10A | A | 44.00 | 7 | Laboratory | 4,836,442 | (214,330) | 4,622,112 * |
| | 10A | A | 49.00 | 7 | Respiratory Therapy | 1,039,302 | (77,665) | 961,637 |
| | 10A | A | 50.00 | 7 | Physical Therapy | 1,027,749 | (81,415) | 946,334 |
| | 10A | A | 53.00 | 7 | Electrocardiology | 170,656 | (13,460) | 157,196 |
| | 10A | A | 53.01 | 7 | Cardiac Catheterization Laboratory | 1,220,343 | (28,967) | 1,191,376 |
| | 10A | A | 54.00 | 7 | Electroencephalography | 366,716 | (23,768) | 342,948 |
| | 10A | A | 61.00 | 7 | Emergency | 3,788,496 | (266,934) | 3,521,562 * |
| | 10A | A | 71.00 | 7 | Home Health Agency | 1,077,047 | (73,894) | 1,003,153 |
| | 10A | A | 99.02 | 7 | Retail Pharmacy | 2,696,716 | (27,935) | 2,668,781 |
| | 10A | A | 99.03 | 7 | Evolutions Fitness Center | 2,471,496 | (104,077) | 2,367,419 |

-Continued on next page-

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | Fiscal Period | | Provider Number | | Adjustments | | |
|--|--------------|------------------------------------|-------------|-----------------|--|-------------|---------------------|-------------|
| TULARE DISTRICT HOSPITAL | | JULY 1, 2007 THROUGH JUNE 30, 2008 | | ZZT30359F | | 38 | | |
| Report References | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| -Continued from previous page- | | | | | | | | |
| 10 | 10A | A | 99.04 | 7 | Mineral King Laboratory | \$1,045,956 | (\$44,260) | \$1,001,696 |
| To reverse the provider's transfer of employee health insurance for proper cost reporting and in conjunction with adjustment 23. | | | | | | | | |
| 42 CFR 413.20 and 413.24 | | | | | | | | |
| CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2307A | | | | | | | | |
| 11 | 10A | A | 3.00 | 7 | New Capital Related Costs - Buildings and Fixtures | \$1,067,080 | \$28,704 | \$1,095,784 |
| 10A | A | A | 41.00 | 7 | Radiology - Diagnostic | 3,725,898 | (28,704) | 3,697,194 |
| To reclassify building rental expense for proper cost determination. | | | | | | | | |
| 42 CFR 413.20 and 413.24 | | | | | | | | |
| CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2307A | | | | | | | | |
| 12 | 10A | A | 63.05 | 7 | Clinics | \$0 | \$184,074 | \$184,074 * |
| 10A | A | A | 61.00 | 7 | Emergency | 3,521,562 | (184,074) | 3,337,488 * |
| To reclassify mobile health clinic expense to an outpatient cost center for proper cost determination. | | | | | | | | |
| 42 CFR 413.20, 413.24 and 413.50 | | | | | | | | |
| CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328 | | | | | | | | |
| 13 | 10A | A | 63.00 | 7 | Other Outpatient Services | \$0 | \$99,350 | \$99,350 * |
| 10A | A | A | 61.00 | 7 | Emergency | 3,337,488 | (99,350) | 3,238,138 * |
| To reclassify senior care links expense to an outpatient cost center for proper cost determination. | | | | | | | | |
| 42 CFR 413.20, 413.24 and 413.50 | | | | | | | | |
| CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328 | | | | | | | | |
| 14 | 10A | A | 63.00 | 7 | Other Outpatient Services | \$99,350 | \$245,418 | \$344,768 |
| 10A | A | A | 61.00 | 7 | Emergency | 3,238,138 | (245,418) | 2,992,720 * |
| To reclassify urology expense to an outpatient cost center for proper cost determination. | | | | | | | | |
| 42 CFR 413.20, 413.24 and 413.50 | | | | | | | | |
| CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328 | | | | | | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | Fiscal Period | | Provider Number | | Adjustments | | |
|--|--------------|------------------------------------|-------------|-----------------|------|-------------|---------------------|-------------|
| TULARE DISTRICT HOSPITAL | | JULY 1, 2007 THROUGH JUNE 30, 2008 | | ZZT30359F | | 38 | | |
| Report References | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| 15 | 10A | A | | 63.05 | 7 | Clinics | \$184,074 | \$205,862 |
| | 10A | A | | 61.00 | 7 | Emergency | 2,992,720 | 2,970,932 |
| <p style="text-align: center;"><u>RECLASSIFICATIONS OF REPORTED COSTS</u></p> <p>* To reclassify RHC Terrace and RHC Cherry expense to an outpatient cost center for proper cost determination. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328</p> | | | | | | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | Fiscal Period | | Provider Number | | Adjustments | | |
|--------------------------|--------------|------------------------------------|-------------|-----------------|---|-------------|-------------------------|---------------|
| TULARE DISTRICT HOSPITAL | | JULY 1, 2007 THROUGH JUNE 30, 2008 | | ZZT30359F | | 38 | | |
| Report References | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| 16 | 10A | A | 6.00 | 7 | Administrative and General | \$8,047,113 | | |
| | | | | | To reconcile reported expense to agree with the audited financial statements. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 | | (\$28,391) | |
| 17 | | | | | To eliminate bond issuance fees that should have been amortized over the life of the bond and to eliminate prior period bond fees. 42 CFR 413.5, 413.20, 413.24 and 460.204 CMS Pub. 15-1, Sections 212.1, 2300, 2302.1 and 2304 | | (27,781) | |
| 18 | | | | | To eliminate building acquisition costs for construction in progress that should be capitalized and depreciated once the assets are placed in service. 42 CFR 413.20, 413.24 and 413.134 CMS Pub. 15-1, Sections 104.10, 2154.1, 2154.3B, 2300 and 2304 | | (112,020) | |
| 19 | | | | | To eliminate professional management fees due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 | | (13,000) | |
| 20 | | | | | To eliminate legal fees related to a construction project that should have been capitalized. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105.10, 2300 and 2304 | | (11,612) | |
| 21 | | | | | To eliminate legal fees not related to patient care. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105.10, 2300 and 2304 | | (49,363) (\$242,167) | \$7,804,946 * |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | Fiscal Period | | Provider Number | | Adjustments | | |
|--------------------------------------|--------------|------------------------------------|-------------|-----------------|--|-------------|---------------------|-------------|
| TULARE DISTRICT HOSPITAL | | JULY 1, 2007 THROUGH JUNE 30, 2008 | | ZZT30359F | | 38 | | |
| Report References | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| ADJUSTMENTS TO REPORTED COSTS | | | | | | | | |
| 22 | 10A | A | 5.00 | 7 | Employee Benefits | \$3,610,367 | | |
| | | | | | To eliminate unrealized cafeteria revenues that were reported as an expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 328, 2300 and 2304 | | (\$197,366) | |
| 23 | | | | | To adjust health insurance expense to agree with the actual paid claims and health insurance premiums. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2162.3, 2162.4, 2162.7, 2162.8, 2300 and 2304 | | (267,926) | \$3,145,075 |
| 24 | 10A | A | 4.00 | 7 | New Capital Related Costs - Movable Equipment To adjust the provider's abatement of interest revenue against interest expense to agree with the provider's workpapers. 42 CFR 413.153(b)(2)(iii), 413.20 and 413.24 CMS Pub. 15-1, Sections 202.2, 2300 and 2304 CMS Pub. 15-2, Section 3613 | \$231,829 | (\$210,303) | \$21,526 |
| 25 | 10A | A | 6.00 | 7 | Administrative and General | \$7,804,946 | (\$43,388) | \$7,761,558 |
| | 10A | A | 37.00 | 7 | Operating Room | 3,312,398 | (18,000) | 3,294,398 |
| | 10A | A | 44.00 | 7 | Laboratory | 4,622,112 | (48,000) | 4,574,112 |
| | 10A | A | 46.00 | 7 | Whole Blood and Packed Red Blood Cells To eliminate provider component physician remuneration due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2108, 2109.1, 2182, 2300 and 2304 | 422,231 | (12,000) | 410,231 |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | Fiscal Period | | Provider Number | | Adjustments | | |
|--|--------------|------------------------------------|-------------|-----------------|-----------|-------------|---------------------|-------------|
| TULARE DISTRICT HOSPITAL | | JULY 1, 2007 THROUGH JUNE 30, 2008 | | ZZT30359F | | 38 | | |
| Report References | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| 26 | 10A | A | 12.00 | 7 | Cafeteria | (\$546,140) | \$546,140 | \$0 |
| <p style="text-align: center;">ADJUSTMENTS TO REPORTED COSTS</p> <p>* To reverse the provider's abatement of revenue in conjunction with adjustment 30 to establish meal count statistics for public relations, a nonreimbursable cost center. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328 CMS Pub. 15-2, Section 3613</p> | | | | | | | | |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | Fiscal Period | | Provider Number | | Adjustments | | |
|---|--------------|------------------------------------|-------------|-----------------|---|-------------|---------------------|-------------|
| TULARE DISTRICT HOSPITAL | | JULY 1, 2007 THROUGH JUNE 30, 2008 | | ZTZ30359F | | 38 | | |
| Report References | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| ADJUSTMENTS TO REPORTED STATISTICS | | | | | | | | |
| 27 | 9 | B-1 | 99.05 | 5 | Public Relations (Gross Salaries) | 0 | 108,424 | 108,424 * |
| 9 | 9 | B-1 | 6.00 | 5 | Administrative and General To establish public relations as a nonreimbursable cost center and in conjunction with adjustments 4 and 5. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2328 | 3,816,386 | (108,424) | 3,707,962 * |
| 28 | 9 | B-1 | 72.00 | 5 | Community Education (Gross Salaries) | 0 | 231,598 | 231,598 |
| 9 | 9 | B-1 | 99.05 | 5 | Public Relations | 108,424 | 55,368 | 163,792 |
| 9 | 9 | B-1 | 6.00 | 5 | Administrative and General To reclassify gross salary statistics for the proper allocation of overhead costs in conjunction with adjustments 6 and 7. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2308 | 3,707,962 | (286,966) | 3,420,996 |
| 29 | 9 | B-1 | 63.00 | 5 | Other Outpatient Services (Gross Salaries) | 0 | 73,618 | 73,618 |
| 9 | 9 | B-1 | 63.05 | 5 | Clinics | 0 | 115,364 | 115,364 |
| 9 | 9 | B-1 | 61.00 | 5 | Emergency To reclassify gross salary statistics for the proper allocation of overhead costs in conjunction with adjustments 12 - 15. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328 | 2,481,090 | (188,982) | 2,292,108 |
| 30 | 9 | B-1 | 99.05 | 11 | Public Relations (Meals Served) | 0 | 120,768 | 120,768 |
| 9 | 9 | B-1 | 11.00 | 11 | Total - Meals Served To adjust meal count statistics and to allocate non-patient meals to a nonreimbursable cost center due to insufficient documentation. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2105.2, 2300, 2306 and 2328 CCR, Title 22, Section 51476 | 50,864 | 120,768 | 171,632 |

*Balance carried forward from prior/to subsequent adjustments

| Provider Name | | Fiscal Period | | Provider Number | | Adjustments | | |
|---|--------------|------------------------------------|-------------|-----------------|--|-------------|---------------------|-------------|
| TULARE DISTRICT HOSPITAL | | JULY 1, 2007 THROUGH JUNE 30, 2008 | | ZZT30359F | | 38 | | |
| Report References | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| ADJUSTMENTS TO REPORTED STATISTICS | | | | | | | | |
| 31 | 9 | B-1 | 11.00 | 4 | New Capital Related Costs Movable Equipment (Dollar Value) | 1,916 | 4,206 | 6,122 |
| | 9 | B-1 | 11.00 | 5 | Employee Benefits (Gross Salaries) | 167,297 | 389,235 | 556,532 |
| | 9 | B-1 | 11.00 | 9 | Laundry and Linen Services (Pounds of Laundry) | 2,118 | 4,649 | 6,767 |
| | 9 | B-1 | 12.00 | 4 | New Capital Related Costs Movable Equipment (Dollar Value) | 4,206 | (4,206) | 0 |
| | 9 | B-1 | 12.00 | 5 | Employee Benefits (Gross Salaries) | 389,235 | (389,235) | 0 |
| | 9 | B-1 | 12.00 | 9 | Laundry and Linen Services (Pounds of Laundry) | 4,649 | (4,649) | 0 |
| To reclassify cafeteria overhead cost statistics in conjunction with adjustment 30. | | | | | | | | |
| 42 CFR 413.9, 413.20 and 413.24 | | | | | | | | |
| CMS Pub. 15-1, Sections 2105.2, 2300, 2306 and 2328 | | | | | | | | |
| CCR, Title 22, Section 51476 | | | | | | | | |
| 32 | 9 | B-1 | 6.00 | 3 | Administrative and General (Square Feet) | 10,317 | (481) | 9,836 |
| | 9 | B-1 | 11.00 | 3 | Dietary | 2,837 | 575 | 3,412 |
| | 9 | B-1 | 12.00 | 3 | Cafeteria | 1,213 | (1,213) | 0 |
| | 9 | B-1 | 16.00 | 3 | Pharmacy | 1,024 | (247) | 777 |
| | 9 | B-1 | 25.00 | 3 | Adults and Pediatrics | 24,008 | (285) | 23,723 |
| | 9 | B-1 | 33.00 | 3 | Nursery | 1,492 | (161) | 1,331 |
| | 9 | B-1 | 37.00 | 3 | Operating Room | 9,427 | (1,107) | 8,320 |
| | 9 | B-1 | 39.00 | 3 | Delivery Room and Labor Room | 2,254 | 1,294 | 3,548 |
| | 9 | B-1 | 41.00 | 3 | Radiology - Diagnostic | 5,888 | 2,400 | 8,288 |
| | 9 | B-1 | 44.00 | 3 | Laboratory | 7,076 | (2,400) | 4,676 |
| | 9 | B-1 | 99.05 | 3 | Public Relations | 0 | 3,336 | 3,336 |
| | 9 | B-1 | 3.00 | 3 | Total - Square Feet | 100,254 | 1,711 | 101,965 |
| To adjust reported square footage statistics to agree with the provider's records. | | | | | | | | |
| 42 CFR 413.20, 413.24 and 413.50 | | | | | | | | |
| CMS Pub. 15-1, Sections 2300, 2304 and 2306 | | | | | | | | |

| Provider Name | | Fiscal Period | | Provider Number | | Adjustments | | |
|---|--------------|------------------------------------|-------------|-----------------|------------------------------|-------------|---------------------|-------------|
| TULARE DISTRICT HOSPITAL | | JULY 1, 2007 THROUGH JUNE 30, 2008 | | ZZT30359F | | 38 | | |
| Report References | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| ADJUSTMENTS TO REPORTED STATISTICS | | | | | | | | |
| 33 | 9 | B-1 | 11.00 | 8,10 | Dietary (Square Feet) | 2,837 | 575 | 3,412 |
| | 9 | B-1 | 12.00 | 8,10 | Cafeteria | 1,213 | (1,213) | 0 |
| | 9 | B-1 | 16.00 | 8,10 | Pharmacy | 1,024 | (247) | 777 |
| | 9 | B-1 | 25.00 | 8,10 | Adults and Pediatrics | 24,008 | (285) | 23,723 |
| | 9 | B-1 | 33.00 | 8,10 | Nursery | 1,492 | (161) | 1,331 |
| | 9 | B-1 | 37.00 | 8,10 | Operating Room | 9,427 | (1,107) | 8,320 |
| | 9 | B-1 | 39.00 | 8,10 | Delivery Room and Labor Room | 2,254 | 1,294 | 3,548 |
| | 9 | B-1 | 41.00 | 8,10 | Radiology - Diagnostic | 5,888 | 2,400 | 8,288 |
| | 9 | B-1 | 44.00 | 8,10 | Laboratory | 7,076 | (2,400) | 4,676 |
| | 9 | B-1 | 98.00 | 8,10 | Physicians' Private Offices | 0 | 31,285 | 31,285 |
| | 9 | B-1 | 99.02 | 8,10 | Retail Pharmacy | 0 | 938 | 938 |
| | 9 | B-1 | 99.03 | 8 | Evolutions Fitness Center | 0 | 51,455 | 51,455 |
| | 9 | B-1 | 99.04 | 8,10 | Mineral King Lab | 0 | 3,730 | 3,730 |
| | 9 | B-1 | 99.05 | 8,10 | Public Relations | 0 | 3,336 | 3,336 |
| | 9 | B-1 | 8.00 | 8 | Total - Square Feet | 83,077 | 89,600 | 172,677 |
| | 9 | B-1 | 10.00 | 10 | Total - Square Feet | 82,373 | 38,145 | 120,518 |

To adjust reported square footage statistics to agree with the provider's records.
 42 CFR 413.20, 413.24 and 413.50
 CMS Pub. 15-1, Sections 2300, 2304 and 2306

| Provider Name | | Fiscal Period | | Provider Number | | Adjustments | | |
|---|--------------|------------------------------------|-------------|-----------------|------|-------------|---------------------|-------------|
| TULARE DISTRICT HOSPITAL | | JULY 1, 2007 THROUGH JUNE 30, 2008 | | ZZT30359F | | 38 | | |
| Report References | | | | | | | | |
| Adj. No. | Audit Report | Work Sheet | Cost Report | | | As Reported | Increase (Decrease) | As Adjusted |
| | | | Part | Title | Line | | | |
| 34 | 4 | D-1 | I | XIX | 1.00 | 1 | 17,960 | 18,787 |
| <p style="text-align: center;">ADJUSTMENT TO REPORTED PATIENT DAYS</p> <p>To adjust total patient days to agree with the provider's census records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304</p> | | | | | | | | |

