

**REPORT  
ON THE  
COST REPORT REVIEW**

**CORCORAN DISTRICT HOSPITAL  
CORCORAN, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1255334595**

**FISCAL PERIOD ENDED  
JUNE 30, 2011**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kristina Nacino  
Auditor: Minning Zoulek**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

February 14, 2014

Thomas Birmingham, CFO  
Corcoran District Hospital  
1310 Hanna Avenue  
Corcoran, CA 93212

CORCORAN DISTRICT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1255334595  
FISCAL PERIOD ENDED JUNE 30, 2011

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 \$224,975 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.

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.

Thomas Birmingham  
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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:**  
CORCORAN DISTRICT HOSPITAL

**Fiscal Period Ended:**  
JUNE 30, 2011

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1255334595</b>		
Reported	\$ (126,121)	
Net Change	\$ (98,854)	
Audited Amount Due Provider (State)	\$ (224,975)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b>		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (224,975)	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
CORCORAN DISTRICT HOSPITAL

**Fiscal Period Ended:**  
JUNE 30, 2011

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement</b> <b>Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due</b> <b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (224,975)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
CORCORAN DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1255334595

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>360,222</u>	\$ <u>333,346</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>360,222</u>	\$ <u>333,346</u>
6. Interim Payments (Adj 20)		\$ <u>(486,343)</u>	\$ <u>(557,703)</u>
7. Balance Due Provider (State)		\$ <u>(126,121)</u>	\$ <u>(224,357)</u>
8. Duplicate Payments (Adj )		\$ <u>0</u>	\$ <u>0</u>
9. Share of Cost		\$ <u>0</u>	\$ <u>0</u>
10. Credit Balance (Adj 23)		\$ <u>0</u>	\$ <u>(618)</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>(126,121)</u></u>	\$ <u><u>(224,975)</u></u>
			(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
CORCORAN DISTRICT HOSPITALFiscal Period Ended:  
JUNE 30, 2011Provider NPI:  
1255334595

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 360,222 \$ 335,057

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 15, 19) \$ 573,315 \$ 333,2003. Inpatient Ancillary Service Charges (Adj 15, 19) \$ 384,249 \$ 359,2364. Total Charges - Medi-Cal Inpatient Services \$ 957,564 \$ 692,4365. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 597,342 \$ 357,3796. 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:  
CORCORAN DISTRICT HOSPITALFiscal Period Ended:  
JUNE 30, 2011Provider NPI:  
1255334595

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 152,670	\$ 130,846
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 207,552	\$ 204,211
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 360,222	\$ 335,057
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 360,222	\$ 335,057
	(To Schedule 2)	
9. Medi-Cal Deductible (Adj )	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj 16, 20)	\$ 0	\$ (1,711)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 360,222	\$ 333,346
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
CORCORAN DISTRICT HOSPITALFiscal Period Ended:  
JUNE 30, 2011Provider NPI:  
1255334595

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 11)	1,872	1,874
2. Inpatient Days (include private, exclude swing-bed)	1,802	1,804
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 11)	1,802	1,804
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj 21)	70	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 21)	0	70
9. Medi-Cal Days (excluding swing-bed) (Adj 13, 17)	192	198

## 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 22)	\$ 0.00	\$ 305.15
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 1,947,961	\$ 1,881,960
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	\$ 21,361
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 21,361
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 1,947,961	\$ 1,860,600

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 2,866,310	\$ 2,866,310
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.679606	\$ 0.649127
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)	\$ 0.00	\$ 0.00
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)	\$ 1,947,961	\$ 1,860,600

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,081.00	\$ 1,031.37
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 207,552	\$ 204,211
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 207,552	\$ 204,211

( To Schedule 3 )



ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
CORCORAN DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1255334595

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 14, 18)	AUDITED
50.00	Operating Room	\$ 52,412	\$ (28,105)	\$ 24,307
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology	1,719	(1,719)	0
54.00	Radiology-Diagnostic	14,287	374	14,661
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan	29,116	13,078	42,194
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	61,088	23,398	84,486
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.	4,484	907	5,391
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	20,692	(19,305)	1,387
66.00	Physical Therapy	106	(106)	0
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology	3,960	660	4,620
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	13,831	22,525	36,356
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	79,578	(27,900)	51,678
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
77.00				0
78.00				0
79.00				0
80.00				0
81.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
87.00				0
87.01				0
88.00	Rural Health Clinic (RHC)			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency	102,976	(8,820)	94,156
92.00	Observation Beds			0
93.00				
93.01				
93.02				
93.03				
93.04				
93.05				
<b>TOTAL MEDI-CAL ANCILLARY CHARGES</b>		<b>\$ 384,249</b>	<b>\$ (25,013)</b>	<b>\$ 359,236</b>

(To Schedule 5)













## STATE OF CALIFORNIA

## COMPUTATION OF COST ALLOCATION (W/S B)

## SCHEDULE 8.1

Provider Name:

Fiscal Period Ended:

CORCORAN DISTRICT HOSPITAL

JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	86,448	24,988
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	185	0	0	0	0	0	0	0	0	25,388	7,339
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>123,575</u>	0	0	0	0	0	0	0	0	<u>10,569,692</u>	<u>2,370,135</u>











## STATE OF CALIFORNIA

## COMPUTATION OF COST ALLOCATION (W/S B)

## SCHEDULE 8.3

Provider Name:  
CORCORAN DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC (SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	PROGRAM COSTS 22.00	EDUCATION PROGRAM 23.00	COST 23.01	COST 23.02	24.00	STEP-DOWN ADJUSTMENT 25.00	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	259,891	0	259,891
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	94,996	0	94,996
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	10,569,692	0	10,569,692











STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
CORCORAN DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj 10)	STAT 5.01 (Adj)	STAT 5.02 (Adj)	STAT 5.03 (Adj)	STAT 5.04 (Adj)	STAT 5.05 (Adj)	STAT 5.06 (Adj)	STAT 5.07 (Adj)	STAT 5.08 (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj)
105.00 Kidney Acquisition											0	
106.00 Heart Acquisition											0	
107.00 Liver Acquisition											0	
108.00 Lung Acquisition											0	
109.00 Pancreas Acquisition											0	
110.00 Intestinal Acquisition											0	
111.00 Islet Acquisition											0	
112.00 Other Organ Acquisition (specify)											0	
113.00 Interest Expense											0	
114.00 Utilization Review-SNF											0	
115.00 Ambulatory Surgical Center (Distinct Part)											0	
116.00 Hospice											0	
117.00 Other Special Purpose (specify)											0	
190.00 Gift, Flower, Coffee Shop, & Canteen											0	
191.00 Research											0	
192.00 Physicians' Private Offices											86,448	3,404
193.00 Nonpaid Workers											0	
194.00 Other Nonreimbursable Cost Centers	6,083										25,388	686
											0	
											0	
											0	
TOTAL	4,056,497	0	0	0	0	0	0	0	0		8,199,557	25,541
COST TO BE ALLOCATED	123,575	0	0	0	0	0	0	0	0		2,370,135	402,458
UNIT COST MULTIPLIER - SCH 8	0.030463	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.289056	15.757340

Provider Name:

Fiscal Period Ended:

CORCORAN DISTRICT HOSPITAL

JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00 (Adj)	LAUNDRY & LINEN (LB LNDRY) 8.00 (Adj)	HOUSE- KEEPING (SQ FT) 9.00 (Adj)	DIETARY (MEALS SERVED) 10.00 (Adj 9)	CAFETERIA (FTEs) 11.00 (Adj)	MANT OF PERSONNEL 12.00 (Adj)	NURSING ADMIN (NURSE HR) 13.00 (Adj)	CENT SERV & SUPPLY (CSTD REQUIS REQUIS) 14.00 (Adj)	PHARMACY (COST REQUIS) 15.00 (Adj)	MED REC (GROSS CHARGES) 16.00 (Adj)	SOC SERV (PATIENT DAYS) 17.00 (Adj)	OTHER SVC (TIME SPENT) 18.00 (Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs-Buildings and Fixtures											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	Laundry and Linen Service											
9.00	Housekeeping											
10.00	Dietary											
11.00	Cafeteria											
12.00	Maintenance of Personnel											
13.00	Nursing Administration											
14.00	Central Services and Supply											
15.00	Pharmacy											
16.00	Medical Records & Library											
17.00	Social Service											
18.00	Other General Service (specify)											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	Adults & Pediatrics (Gen Routine)											
31.00	Intensive Care Unit											
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care (specify)											
40.00	Subprovider - IPF											
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	Nursery											
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												



Provider Name:  
CORCORAN DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00 (Adj)	LAUNDRY & LINEN (LB LNDRY) 8.00 (Adj)	HOUSE-KEEPING (SQ FT) 9.00 (Adj)	DIETARY (MEALS SERVED) 10.00 (Adj 9)	CAFETERIA (FTES) 11.00 (Adj)	MANT OF PERSONNEL 12.00 (Adj)	NURSING ADMIN (NURSE HR) 13.00 (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) 14.00 (Adj)	PHARMACY (COST REQUIS) 15.00 (Adj)	MED REC (GROSS CHARGES) 16.00 (Adj)	SOC SERV (PATIENT DAYS) 17.00 (Adj)	OTHER SVC (TIME SPENT) 18.00 (Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen												
191.00 Research												
192.00 Physicians' Private Offices	3,404		3,404									
193.00 Nonpaid Workers												
194.00 Other Nonreimbursable Cost Centers	686		686	1,798	17		35					
TOTAL	24,597	115,056	24,496	21,811	6,080	0	73,541	32,336	112,767	22,932,010	1,586	0
COST TO BE ALLOCATED	408,015	78,007	275,984	380,935	290,616	0	286,983	242,399	232,924	425,058	77,217	0
UNIT COST MULTIPLIER - SCH 8	16.587994	0.677989	11.266474	17.465292	47.798701	0.000000	3.902350	7.496257	2.065533	0.018536	48.686902	0.000000

## Provider Name:

Fiscal Period Ended:

CORCORAN DISTRICT HOSPITAL

JUNE 30, 2011

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
19.00	20.00	21.00	22.00	23.00	23.01	23.02
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)

**GENERAL SERVICE COST CENTERS**

1.00 Capital Related Costs-Buildings and Fixtures  
 2.00 Capital Related Costs-Movable Equipment  
 3.00 Other Capital Related Costs  
 3.01  
 3.02  
 3.03  
 3.04  
 3.05  
 3.06  
 3.07  
 3.08  
 3.09  
 4.00 Employee Benefits  
 5.01  
 5.02  
 5.03  
 5.04  
 5.05  
 5.06  
 5.07  
 5.08  
 5.00 Administrative and General  
 6.00 Maintenance and Repairs  
 7.00 Operation of Plant  
 8.00 Laundry and Linen Service  
 9.00 Housekeeping  
 10.00 Dietary  
 11.00 Cafeteria  
 12.00 Maintenance of Personnel  
 13.00 Nursing Administration  
 14.00 Central Services and Supply  
 15.00 Pharmacy  
 16.00 Medical Records & Library  
 17.00 Social Service  
 18.00 Other General Service (specify)  
 19.00 Nonphysician Anesthetists  
 20.00 Nursing School  
 21.00 Intern & Res. Service-Salary & Fringes (Approved)  
 22.00 Intern & Res. Other Program Costs (Approved)  
 23.00 Paramedical Ed. Program (specify)  
 23.01  
 23.02

**INPATIENT ROUTINE COST CENTERS**

30.00 Adults & Pediatrics (Gen Routine)  
 31.00 Intensive Care Unit  
 32.00 Coronary Care Unit  
 33.00 Burn Intensive Care Unit  
 34.00 Surgical Intensive Care Unit  
 35.00 Other Special Care (specify)  
 40.00 Subprovider - IPF  
 41.00 Subprovider - IRF  
 42.00 Subprovider (specify)  
 43.00 Nursery  
 44.00 Skilled Nursing Facility  
 45.00 Nursing Facility  
 46.00 Other Long Term Care  
 47.00

Provider Name:

Fiscal Period Ended:

CORCORAN DISTRICT HOSPITAL

JUNE 30, 2011

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
19.00 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	23.01 (Adj)	23.02 (Adj)

**ANCILLARY COST CENTERS**

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Labor Room and Delivery Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 55.00 Radiology-Therapeutic
- 56.00 Radioisotope
- 57.00 Computed Tomography (CT) Scan
- 58.00 Magnetic Resonance Imaging (MRI)
- 59.00 Cardiac Catheterization
- 60.00 Laboratory
- 61.00 PBP Clinical Laboratory Services-Program Only
- 62.00 Whole Blood & Packed Red Blood Cells
- 63.00 Blood Storing, Processing, & Trans.
- 64.00 Intravenous Therapy
- 65.00 Respiratory Therapy
- 66.00 Physical Therapy
- 67.00 Occupational Therapy
- 68.00 Speech Pathology
- 69.00 Electrocardiology
- 70.00 Electroencephalography
- 71.00 Medical Supplies Charged to Patients
- 72.00 Implantable Devices Charged to Patients
- 73.00 Drugs Charged to Patients
- 74.00 Renal Dialysis
- 75.00 ASC (Non-Distinct Part)
- 76.00 Other Ancillary (specify)
- 77.00
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 88.00 Rural Health Clinic (RHC)
- 89.00 Federally Qualified Health Center (FQHC)
- 90.00 Clinic
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)
- 93.01
- 93.02
- 93.03
- 93.04
- 93.05

**NONREIMBURSABLE COST CENTERS**

- 94.00 Home Program Dialysis
- 95.00 Ambulance Services
- 96.00 Durable Medical Equipment-Rented
- 97.00 Durable Medical Equipment-Sold
- 98.00 Other Reimbursable (specify)
- 99.00 Outpatient Rehabilitation Provider (specify)
- 100.00 Intern-Resident Service (not appvd. tchng. prgm.)
- 101.00 Home Health Agency



## TRIAL BALANCE OF EXPENSES

Provider Name:  
CORCORAN DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 194,588	\$ 0	\$ 194,588
2.00	Capital Related Costs-Movable Equipment	313,736	305,666	619,402
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	123,575	0	123,575
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	2,301,563	(47,941)	2,253,622
6.00	Maintenance and Repairs	238,083	0	238,083
7.00	Operation of Plant	284,970	(3,961)	281,009
8.00	Laundry and Linen Service	58,697	0	58,697
9.00	Housekeeping	192,398	0	192,398
10.00	Dietary	60,480	158,620	219,100
11.00	Cafeteria	157,130	(157,130)	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	191,314	0	191,314
14.00	Central Services and Supply	135,609	0	135,609
15.00	Pharmacy	157,312	0	157,312
16.00	Medical Records & Library	280,228	0	280,228
17.00	Social Service	55,723	0	55,723
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
30.00	Adults & Pediatrics (Gen Routine)	846,695	(46,502)	800,193
31.00	Intensive Care Unit		0	0
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Other Special Care (specify)		0	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery		0	0
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
CORCORAN DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 1,046,709	\$ (182,680)	\$ 864,029
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room		0	0
53.00	Anesthesiology	60,325	(24,000)	36,325
54.00	Radiology-Diagnostic	641,360	(195,839)	445,521
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope		0	0
57.00	Computed Tomography (CT) Scan	110,415	(110,415)	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	806,007	(6,045)	799,962
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, & Trans.	29,046	0	29,046
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	31,198	(29,043)	2,155
66.00	Physical Therapy	106,693	0	106,693
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology	4,614	0	4,614
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	29,502	0	29,502
72.00	Implantable Devices Charged to Patients	1,228	0	1,228
73.00	Drugs Charged to Patients	86,841	0	86,841
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		0	0
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)	434,373	944,465	1,378,838
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	976,304	(3,483)	972,821
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	<b>SUBTOTAL</b>	\$ 9,956,716	\$ 601,712	\$ 10,558,428
	<b>NONREIMBURSABLE COST CENTERS</b>			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		3,483	3,483
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
CORCORAN DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
194.00	Other Nonreimbursable Cost Centers	9,271	(1,490)	7,781
	SUBTOTAL	\$ 9,271	\$ 1,993	\$ 11,264
200	TOTAL	\$ 9,965,987	\$ 603,705	\$ 10,569,692

(To Schedule 8)





Provider Name:

Fiscal Period Ended:

CORCORAN DISTRICT HOSPITAL

JUNE 30, 2011

	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	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen												
191.00 Research												
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
194.00 Other Nonreimbursable Cost Centers	(1,490)											
101.00 TOTAL	0	0	0	0	(23,665)	(294,887)	945,257	(23,000)	0	0	0	0







Provider Name			Fiscal Period				Provider NPI		Adjustments	
CORCORAN DISTRICT HOSPITAL			JULY 1, 2010 THROUGH JUNE 30, 2011				1255334595		23	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
1	10A	A		10.00	7	Dietary	\$60,480	\$187,620	\$248,100 *	
	10A	A		11.00	7	Cafeteria	157,130	(186,130)	(29,000) *	
	10A	A		194.00	7	Other Nonreimbursable Cost Centers	9,271	(1,490)	7,781	
To reverse the provider's reclassification for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306										
2	10A	A		11.00	7	Cafeteria	* (\$29,000)	\$29,000	\$0	
	10A	A		10.00	7	Dietary	* 248,100	(29,000)	219,100	
To reclassify the provider's revenue abatement to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										
3	10A	A		2.00	7	Capital Related Costs-Movable Equipment	\$313,736	\$305,666	\$619,402	
	10A	A		5.00	7	Administrative and General	2,301,563	(12,276)	2,289,287 *	
	10A	A		7.00	7	Operation of Plant	284,970	(3,961)	281,009	
	10A	A		30.00	7	Adults and Pediatrics	846,695	(46,502)	800,193	
	10A	A		50.00	7	Operating Room	1,046,709	(96,140)	950,569 *	
	10A	A		54.00	7	Radiology-Diagnostic	641,360	(110,907)	530,453 *	
	10A	A		60.00	7	Laboratory	806,007	(6,045)	799,962	
	10A	A		65.00	7	Respiratory Therapy	31,198	(29,043)	2,155	
	10A	A		88.00	7	Rural Health Clinic	434,373	(792)	433,581 *	
To reclassify equipment rental expenses to the appropriate cost centers for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub.15-1, Sections 2300, 2306.1 and 2304										

\*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
CORCORAN DISTRICT HOSPITAL			JULY 1, 2010 THROUGH JUNE 30, 2011				1255334595		23	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
4	10A	A			95.00	7	Ambulance Services	\$0	\$3,483	\$3,483
	10A	A			91.00	7	Emergency	976,304	(3,483)	972,821
To reclassify ambulance services expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2300 and 2304										

Provider Name							Fiscal Period			Provider NPI		Adjustments
CORCORAN DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1255334595		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED COSTS</b>												
5	10A	A			5.00	7	Administrative and General To eliminate physicians' expenses due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$2,289,287	(\$23,665)	\$2,265,622 *	
6	10A	A			50.00	7	Operating Room	*	\$950,569	(\$75,540)	\$875,029 *	
	10A	A			53.00	7	Anesthesiology		60,325	(24,000)	36,325	
	10A	A			54.00	7	Radiology-Diagnostic	*	530,453	(84,932)	445,521	
	10A	A			57.00	7	Computed Tomography (CT) Scan To eliminate physicians' compensation for services directly billed under the physician provider number and due to lack of documentation. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2108.1, 2182.1, 2182.3C and 2304		110,415	(110,415)	0	
7	10A	A			88.00	7	Rural Health Clinic To reverse the provider's elimination of physician compensation for services rendered that are paid in the all-inclusive rate per visit. 42 CFR 413.20, 413.24 and 491.8(a) CMS Pub. 15-1, Sections 2300 and 2304 CMS Pub. 15-2, Section 4010 CMS Pub. 100-04, Section 40.4	*	\$433,581	\$945,257	\$1,378,838	
8	10A	A			5.00	7	Administrative and General	*	\$2,265,622	(\$12,000)	\$2,253,622	
	10A	A			50.00	7	Operating Room To eliminate medical director expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	875,029	(11,000)	864,029	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
CORCORAN DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1255334595		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>												
9	9	B-1			11.00	10	Cafeteria (Meals Served)	0	14,808	14,808		
	9	B-1			30.00	10	Adults and Pediatrics	5,242	(37)	5,205		
	9	B-1			194.00	10	Other Nonreimbursable Cost Centers	0	1,798	1,798		
	9	B-1			118.00	10	Total - Meal Served	5,242	16,569	21,811		
							To adjust reported meal statistics and include cafeteria and nonreimbursable meals for proper cost determination. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2300, 2304, 2306, and 2328					
10	9	B-1			10.00	4	Dietary (Gross Salaries)	27,634	85,046	112,680		
	9	B-1			11.00	4	Cafeteria	85,046	(85,046)	0		
							To reverse cafeteria gross salaries statistics in conjunction with adjustment 1. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304					

Provider Name							Fiscal Period			Provider NPI		Adjustments
CORCORAN DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1255334595		23
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
11	4	D-1	I	XIX	1.00	1	Total Inpatient Days To adjust total patient days to agree with provider's census records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	1,872	2	1,874		

Provider Name							Fiscal Period			Provider NPI		Adjustments
CORCORAN DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1255334595		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u></b>												
12	5	C	I		92.00	8	Observation Beds To eliminate observation bed charges for proper matching of revenue and expenses. 42 CFR 413.20, 413.24 and 413.53(d) CMS Pub. 15-1, Sections 2102, 2204, 2206, 2302.6 and 2304	\$184,730	(\$184,730)	\$0		

Provider Name							Fiscal Period		Provider NPI		Adjustments
CORCORAN DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011		1255334595		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>											
13	4	D-4	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	192	(6)	186 *	
14	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	\$14,287	(\$297)	\$13,990 *	
	6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	29,116	(2,894)	26,222 *	
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	61,088	(2,381)	58,707 *	
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	13,831	(1,304)	12,527 *	
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	79,578	(997)	78,581 *	
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	102,976	(2,738)	100,238 *	
	6	D-3		XIX	202.00	2	Medi-Cal Ancillary Charges - Total	384,249	(10,611)	373,638 *	
15	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$573,315	(\$10,200)	\$563,115 *	
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	384,249	(10,611)	373,638 *	
							To eliminate Medi-Cal days and charges due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300, 2304, 2404.2, 2408 and 2409 CCR, Title 22, Section 51476				
16	3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	\$0	\$597	\$597 *	
							To include patient liability to agree with the patient's eligibility share of cost report. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2408				

Provider Name							Fiscal Period			Provider NPI		Adjustments
CORCORAN DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1255334595		23
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>												
17	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	186	12	198	
18	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room		\$52,412	(\$28,105)	\$24,307	
	6	D-3		XIX	53.00	2	Medi-Cal Ancillary Charges - Anesthesiology		1,719	(1,719)	0	
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	*	13,990	671	14,661	
	6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	*	26,222	15,972	42,194	
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	*	58,707	25,779	84,486	
	6	D-3		XIX	63.00	2	Medi-Cal Ancillary Charges - Blood Storing, Processing, & Trans.		4,484	907	5,391	
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy		20,692	(19,305)	1,387	
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy		106	(106)	0	
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology		3,960	660	4,620	
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	*	12,527	23,829	36,356	
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	*	78,581	(26,903)	51,678	
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	*	100,238	(6,082)	94,156	
	6	D-3		XIX	202.00	2	Medi-Cal Ancillary Charges - Total	*	373,638	(14,402)	359,236	
19	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	*	\$563,115	(\$229,915)	\$333,200	
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	*	373,638	(14,402)	359,236	
20	3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	*	\$597	\$1,114	\$1,711	
	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payment		486,343	71,360	557,703	
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: 07/01/2010 through 6/30/2011 Payment Period: 07/01/2010 through 08/31/2012 Report Date: 09/14/2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, and 413.64 CMS Pub. 15-1, Sections 2300, 2304 and 2408												

Provider Name				Fiscal Period				Provider NPI		Adjustments
CORCORAN DISTRICT HOSPITAL				JULY 1, 2010 THROUGH JUNE 30, 2011				1255334595		23
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
21	4	D-1	I	XIX	6.00	1	Medicare NF Swing-Bed Days after December 31, 2010	70	(70)	0
	4	D-1	I	XIX	8.00	1	Medi-Cal NF Swing-Bed Days after July 31, 2010 To adjust reported swing bed days to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2230.5B and 2304	0	70	70
22	4	D-1	I	XIX	20.00	1	Medi-Cal NF Swing-Bed Rates After July 31, 2010 To include Medi-Cal swing bed rates to agree with the regulations. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2230.5B, 2300 and 2304	\$0	\$305.15	\$305.15

Provider Name			Fiscal Period				Provider NPI		Adjustments	
CORCORAN DISTRICT HOSPITAL			JULY 1, 2010 THROUGH JUNE 30, 2011				1255334595		23	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
23	1	N/A					Medi-Cal Credit Balance To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1	\$0	\$618	\$618