

**REPORT  
ON THE  
COST REPORT REVIEW**

**KERN VALLEY HEALTHCARE DISTRICT  
LAKE ISABELA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1427049964**

**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: Craig Brandon**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

January 18, 2013

Chester Beedle  
Chief Financial Officer  
Kern Valley Healthcare District  
6412 Laurel Avenue  
Lake Isabella, CA 93240

KERN VALLEY HEALTHCARE DISTRICT  
NATIONAL PROVIDER IDENTIFIER (NPI) 1427049964  
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 provider in the amount of \$19,244 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Audit Adjustments Schedule

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

Future long-term care prospective rates may be affected by this examination. The

Chester Beedle  
Page 2

extent of the rate changes will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

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:**  
**KERN VALLEY HEALTHCARE DISTRICT**

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

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1427049964</b>	Reported	\$ 40,751	
	Net Change	\$ (21,507)	
	Audited Amount Due Provider (State)	\$ 19,244	
<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: 1427049964</b>	Reported		\$ 255.52
	Net Change		\$ (23.26)
	Audited Cost Per Day		\$ 232.26
	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</b> <b>Due Provider (State) - (Lines 1 through 7)</b>		\$ 19,244	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**KERN VALLEY HEALTHCARE DISTRICT**

**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>		\$ 19,244	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1427049964

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>347,953</u>	\$ <u>333,737</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>347,953</u>	\$ <u>333,737</u>
6. Interim Payments (Adj 26)		\$ <u>(307,202)</u>	\$ <u>(314,493)</u>
7. Balance Due Provider (State)		\$ <u>40,751</u>	\$ <u>19,244</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>40,751</u></u>	\$ <u><u>19,244</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
KERN VALLEY HEALTHCARE DISTRICTFiscal Period Ended:  
JUNE 30, 2011Provider NPI:  
1427049964

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 350,581 \$ 337,360

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 25) \$ 0 \$ 317,9143. Inpatient Ancillary Service Charges (Adj 25) \$ 856,162 \$ 866,5434. Total Charges - Medi-Cal Inpatient Services \$ 856,162 \$ 1,184,4575. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 505,581 \$ 847,0976. 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:  
KERN VALLEY HEALTHCARE DISTRICTFiscal Period Ended:  
JUNE 30, 2011Provider NPI:  
1427049964

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 194,377	\$ 185,350
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 156,204	\$ 152,010
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)	\$ 350,581	\$ 337,360
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 350,581	\$ 337,360 (To Schedule 2)
9. Medi-Cal Deductible (Adj )	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj 26)	\$ (2,628)	\$ (3,623)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 347,953	\$ 333,737 (To Schedule 1)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KERN VALLEY HEALTHCARE DISTRICTFiscal Period Ended:  
JUNE 30, 2011Provider NPI:  
1427049964

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
----------	---------

## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj )	3,525	3,525
2. Inpatient Days (include private, exclude swing-bed)	2,541	2,541
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	2,541	2,541
5. Medicare NF Swing-Bed Days through Dec 31 (Adj 28)	271	643
6. Medicare NF Swing-Bed Days after Dec 31 (Adj 28)	271	289
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj 29)	221	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj 29)	221	52
9. Medi-Cal Days (excluding swing-bed) (Adj 23)	220	231

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj 28)	\$ 0.00	\$ 658.05
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj 28)	\$ 0.00	\$ 658.05
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj 29)	\$ 381.37	\$ 305.15
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj 29)	\$ 409.48	\$ 305.15
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 2,363,779	\$ 2,301,267
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 423,126
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 190,176
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 84,283	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 90,495	\$ 15,868
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 559,609	\$ 629,170
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 1,804,170	\$ 1,672,096

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 3,408,254	\$ 3,408,254
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 3,408,254	\$ 3,408,254
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.529353	\$ 0.490602
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 1,341.30	\$ 1,341.30
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)	\$ 1,804,170	\$ 1,672,096

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 710.02	\$ 658.05
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 156,204	\$ 152,010
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)	\$ 156,204	\$ 152,010

( To Schedule 3 )







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

**Provider Name:**  
**KERN VALLEY HEALTHCARE DISTRICT**

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

**Provider NPI:**  
**1427049964**

	<b>REPORTED</b>	<b>AUDITED</b>	<b>DIFFERENCE</b>
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 5,685,135	\$ 5,260,765	\$ (424,370)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 5,685,135	\$ 5,260,765	\$ (424,370)
4. Total Distinct Part Patient Days (Adj 22)	22,249	22,650	401
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 255.52	\$ 232.26	\$ (23.26)
<b>DPNF OVERPAYMENTS AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Adj )	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
<b>GENERAL INFORMATION</b>			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	74	74	0
10. Total Licensed Capacity (All levels) (Adj )	99	99	0
11. Total Medi-Cal DP Patient Days (Adj 27)	20,215	20,672	457
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 576,920	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 576,920	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 1,496,539	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,416,624	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 2,913,163	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1427049964

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 2,203,029	\$ 2,104,321	\$ (98,708)
1.00	New Capital Related Costs-Buildings and Fixtures	269,912	249,346	(20,566)
1.01	New Capital Related Costs-Off Campus		0	0
2.00	New Capital Related Costs-Movable Equipment	63,846	58,678	(5,168)
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	55,622	55,586	(36)
5.01	Nonpatient Telephones	6,938	6,925	(13)
5.02	Data Processing	76,283	76,000	(283)
5.03	Purchasing, Receiving and Stores	5,357	5,345	(12)
5.04	Admitting	78,199	77,867	(332)
5.05	Cashiering/Accounts Receivable	91,709	91,107	(602)
			0	0
			0	0
			0	0
5.06	Other Administrative and General	245,633	222,623	(23,010)
6.00	Maintenance and Repairs	176,254	141,447	(34,807)
7.00	Operation of Plant	295,061	248,831	(46,230)
8.00	Laundry and Linen Service	124,624	120,043	(4,581)
9.00	Housekeeping	130,793	98,973	(31,820)
10.00	Dietary	826,337	609,260	(217,077)
11.00	Cafeteria	94,897	154,854	59,957
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	686,405	686,520	115
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library	111,269	110,210	(1,059)
17.00	Social Service	142,967	142,829	(138)
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
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 5,685,135	\$ 5,260,765	\$ (424,370)

(To DPNF Sch 1)

\* From Schedule 8, line 44.





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

**Provider Name:**  
**KERN VALLEY HEALTHCARE DISTRICT**

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

**Provider NPI:**  
**1427049964**

<b>COL.</b>	<b>COST CENTER</b>	<b>AUDITED CAP RELATED * (COL 1)</b>	<b>AUDITED SAL &amp; EMP BENEFITS * (COL 2)</b>
1.00	New Capital Related Costs-Buildings and Fixtures	\$ 249,346	\$ N/A
1.01	New Capital Related Costs-Off Campus	0	N/A
2.00	New Capital Related Costs-Movable Equipment	58,678	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	405	55,181
5.01	Nonpatient Telephones	157	3,175
5.02	Data Processing	3,101	39,641
5.03	Purchasing, Receiving and Stores	142	3,858
5.04	Admitting	4,035	50,922
5.05	Cashiering/Accounts Receivable	7,168	51,693
		0	0
		0	0
		0	0
5.06	Other Administrative and General	8,840	87,086
6.00	Maintenance and Repairs	5,893	54,018
7.00	Operation of Plant	71,051	18,528
8.00	Laundry and Linen Service	14,981	17,955
9.00	Housekeeping	3,101	60,060
10.00	Dietary	75,040	256,655
11.00	Cafeteria	38,062	51,760
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	21,889	504,428
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records & Library	9,250	62,011
17.00	Social Service	5,781	99,652
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
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 576,920</b>	<b>\$ 1,416,624</b>

\* These amounts include Skilled Nursing Facility expenses,  
line 44.

(To DPNF SCH 1)











Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

Fiscal Period Ended:  
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	ALLOC COST	ALLOC COST	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.06
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	769	0	0	0	0	0	0	0	9,288	759
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Non-Reimb Physicians	0	0	0	20,308	0	0	24,345	0	0	0	696,693	56,914
194.01 Retail Pharmacy	0	7,693	0	9,366	3,004	0	11,228	0	0	0	1,837,299	150,091
194.02 Public Relations	0	1,561	0	0	198	0	0	0	0	0	88,432	7,224
194.04 Grant Youth Prog	0	1,930	0	0	334	0	0	0	0	0	92,876	7,587
194.05 Auxillary Thrift Store	0	0	0	0	0	0	0	0	0	0	266,493	21,770
194.06 Beauty Shop	0	0	0	0	0	0	0	0	0	0	4,861	397
TOTAL	0	<u>317,540</u>	<u>106,952</u>	<u>340,442</u>	<u>162,898</u>	<u>159,214</u>	<u>408,114</u>	0	0	0	<u>21,053,593</u>	<u>1,590,003</u>





Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
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	3,912	6,882	0	2,737	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Non-Reimb Physicians	15,946	28,051	0	11,157	30,627	0	0	0	0	0	29,450	0
194.01 Retail Pharmacy	14,882	0	0	10,414	0	0	0	0	0	0	13,582	0
194.02 Public Relations	0	0	0	0	0	3,292	0	0	0	0	0	0
194.04 Grant Youth Prog	0	0	0	0	0	6,437	0	0	0	0	0	0
194.05 Auxillary Thrift Store	62,060	0	0	43,424	0	0	0	0	0	0	0	0
194.06 Beauty Shop	2,232	3,927	0	1,562	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>691,556</u>	<u>883,157</u>	<u>229,382</u>	<u>395,149</u>	<u>1,042,976</u>	<u>437,779</u>	<u>0</u>	<u>1,177,919</u>	<u>146,835</u>	<u>634,579</u>	<u>493,687</u>	<u>164,026</u>





Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

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	23,578	0	23,578
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
194.00 Non-Reimb Physicians	0	0	0	0	0	0	0	0	868,837	0	868,837
194.01 Retail Pharmacy	0	0	0	0	0	0	0	0	2,026,269	0	2,026,269
194.02 Public Relations	0	0	0	0	0	0	0	0	98,949	0	98,949
194.04 Grant Youth Prog	0	0	0	0	0	0	0	0	106,901	0	106,901
194.05 Auxillary Thrift Store	0	0	0	0	0	0	0	0	393,747	0	393,747
194.06 Beauty Shop	0	0	0	0	0	0	0	0	12,980	0	12,980
TOTAL	0	0	0	0	0	0	0	0	21,053,593	0	21,053,593

Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2011

	NEW CAP REL BLDG & FIX (SQ FT) 1.00 (Adj 19)	NEW OFF CAMPUS (SQ FT) 1.01 (Adj)	NEW MVBLE EQUIP (SQ FT) 2.00 (Adj 19)	STAT 3.01 (Adj)	STAT 3.02 (Adj)	STAT 3.03 (Adj)	STAT 3.04 (Adj)	STAT 3.05 (Adj)	STAT 3.06 (Adj)	STAT 3.07 (Adj)	STAT 3.08 (Adj)	STAT 3.09 (Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	New Capital Related Costs-Buildings and Fixtures											
1.01	New Capital Related Costs-Off Campus											
2.00	New Capital Related Costs-Movable Equipment											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits	100	100									
5.01	Nonpatient Telephones	104	104									
5.02	Data Processing	595	595									
5.03	Purchasing, Receiving and Stores	182	182									
5.04	Admitting	345	345									
5.05	Cashiering/Accounts Receivable	1,380	1,380									
5.06	Other Administrative and General	2,706	2,706									
6.00	Maintenance and Repairs	1,140	1,140									
7.00	Operation of Plant	10,591	10,591									
8.00	Laundry and Linen Service	967	967									
9.00	Housekeeping	373	373									
10.00	Dietary	4,237	4,237									
11.00	Cafeteria	2,486	2,486									
12.00	Maintenance of Personnel											
13.00	Nursing Administration	857	857									
14.00	Central Services and Supply	2,068	2,068									
15.00	Pharmacy	297	297									
16.00	Medical Records & Library	1,163	1,163									
17.00	Social Service	162	162									
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)	3,466	3,466									
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	13,306	13,306									
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												





Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj)	NONPATIENT TELEPHONES (# Phones) 5.01 (Adj)	DATA PROCESSING (GROSS CHGS) 5.02 (Adj)	PURCH, RECE & STORES (CST OF SUP) 5.03 (Adj)	ADMITTING (GROSS IP CHARGES) 5.04 (Adj)	CASHIERING/ ACCS RECEIV (GROSS CHGS) 5.05 (Adj)	Reconciliation 5A.06 (Adj)	STAT (Adj)	STAT (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.06	MANT & REPAIRS (SQ FT) 6.00 (Adj 19)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	New Capital Related Costs-Buildings and Fixtur											
1.01	New Capital Related Costs-Off Campus											
2.00	New Capital Related Costs-Movable Equipment											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01	47,292											
5.02	169,898	4										
5.03	112,040	4										
5.04	94,852	6		19,156								
5.05	221,153	5		2,563								
5.06	592,416	12		18,271			(1,661,640)					
6.00	227,970	4		30,859						639,329		
7.00										712,377	10,591	
8.00	21,347	1		3,205						185,838	967	
9.00	208,471	1		51,880						355,193	373	
10.00	301,677	3		299,185						820,183	4,237	
11.00		1								58,318	2,486	
12.00										0		
13.00	779,133	10		3,968						1,026,655	857	
14.00	5,794			345						64,629	2,068	
15.00	242,501	3		5,012						568,727	297	
16.00	232,400	10		5,115						394,435	1,163	
17.00	101,879	2		478						140,899	162	
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	972,430	6	4,375,568	12,665	4,187,909	4,375,568				1,545,910	3,466	
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	1,496,539	9	15,767,605	20,226	15,767,605	15,767,605				2,725,174	13,306	
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												



Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj)	NONPATIENT TELEPHONES (# Phones) 5.01 (Adj)	DATA PROCESSING (GROSS CHGS) 5.02 (Adj)	PURCH, RECE & STORES (CST OF SUP) 5.03 (Adj)	ADMITTING (GROSS IP CHARGES) 5.04 (Adj)	CASHIERING/ ACCS RECEIV (GROSS CHGS) 5.05 (Adj)	Reconciliation 5A.06 (Adj)	STAT (Adj)	STAT (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.06	MANT & REPAIRS (SQ FT) 6.00 (Adj 19)
105.00											0	
106.00											0	
107.00											0	
108.00											0	
109.00											0	
110.00											0	
111.00											0	
112.00											0	
113.00											0	
114.00											0	
115.00											0	
116.00											0	
117.00											0	
190.00		1									9,288	368
191.00											0	
194.00			4,213,372			4,213,372					696,693	1,500
194.01	207,121		1,943,229	11,368		1,943,229					1,837,299	1,400
194.02	42,023			750							88,432	
194.04	51,974			1,264							92,876	
194.05											266,493	5,838
194.06											4,861	210
TOTAL	8,549,062	139	70,631,154	616,459	32,239,969	70,631,154	(1,661,640)	0	0		19,463,590	65,055
COST TO BE ALLOCATED	317,540	106,952	340,442	162,898	159,214	408,114	0	0	0		1,590,003	691,556
UNIT COST MULTIPLIER - SCH 8	0.037143	769.439571	0.004820	0.264249	0.004938	0.005778	0.000000	0.000000	0.000000		0.081691	10.630335

Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT) (Adj 20)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE- KEEPING (SQ FT) (Adj 20)	DIETARY (MEALS SERVED) (Adj 21)	CAFETERIA (PAID FTE'S) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS CHARGES) (Adj)	SOC SERV (PATIENT DAYS) (Adj)	OTHER SVC (TIME SPENT) (Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	New Capital Related Costs-Buildings and Fixt											
1.01	New Capital Related Costs-Off Campus											
2.00	New Capital Related Costs-Movable Equipme											
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01	Nonpatient Telephones											
5.02	Data Processing											
5.03	Purchasing, Receiving and Stores											
5.04	Admitting											
5.05	Cashiering/Accounts Receivable											
5.06	Other Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	967	Laundry and Linen Service										
9.00	373	Housekeeping										
10.00	4,237	Dietary										
11.00	2,486	Cafeteria										
12.00	Maintenance of Personnel											
13.00	857	Nursing Administration										
14.00	2,068	Central Services and Supply										
15.00	297	Pharmacy										
16.00	1,163	Medical Records & Library										
17.00	162	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	3,466	41,479	3,466	12,064	1,534		27,156		4,375,568	3,302		
31.00	Adults & Pediatrics (Gen Routine)											
32.00	Intensive Care Unit											
33.00	Coronary Care Unit											
34.00	Burn Intensive Care Unit											
35.00	Surgical Intensive Care Unit											
40.00	Other Special Care (specify)											
41.00	Subprovider - IPF											
42.00	Subprovider - IRF											
43.00	Subprovider (specify)											
44.00	13,306	110,357	13,306	68,015	4,186		77,708		15,767,605	22,249		
45.00	Nursery											
46.00	Skilled Nursing Facility											
47.00	Nursing Facility											
	Other Long Term Care											



Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00 (Adj 20)	LAUNDRY & LINEN (LB LNDRY) 8.00 (Adj)	HOUSE- KEEPING (SQ FT) 9.00 (Adj 20)	DIETARY (MEALS SERVED) 10.00 (Adj 21)	CAFETERIA (PAID FTE'S) 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	368		368									
191.00	Research												
194.00	Non-Reimb Physicians	1,500		1,500	3,419					4,213,372			
194.01	Retail Pharmacy			1,400						1,943,229			
194.02	Public Relations					89							
194.04	Grant Youth Prog					174							
194.05	Auxillary Thrift Store			5,838									
194.06	Beauty Shop	210		210									
	TOTAL	47,226	210,874	53,124	116,433	11,834	0	133,330	208,608	349,852	70,631,154	25,551	0
	COST TO BE ALLOCATED	883,157	229,382	395,149	1,042,976	437,779	0	1,177,919	146,835	634,579	493,687	164,026	0
	UNIT COST MULTIPLIER - SCH 8	18.700662	1.087768	7.438242	8.957737	36.993352	0.000000	8.834612	0.703881	1.813851	0.006990	6.419566	0.000000

Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

Fiscal Period Ended:  
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 New Capital Related Costs-Buildings and Fixt
- 1.01 New Capital Related Costs-Off Campus
- 2.00 New Capital Related Costs-Movable Equipme
- 3.01
- 3.02
- 3.03
- 3.04
- 3.05
- 3.06
- 3.07
- 3.08
- 3.09
- 4.00 Employee Benefits
- 5.01 Nonpatient Telephones
- 5.02 Data Processing
- 5.03 Purchasing, Receiving and Stores
- 5.04 Admitting
- 5.05 Cashiering/Accounts Receivable

- 5.06 Other 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:  
KERN VALLEY HEALTHCARE DISTRICT

Fiscal Period Ended:  
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)

**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:  
KERN VALLEY HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	New Capital Related Costs-Buildings and Fixtures	\$ 1,200,042	\$ 6,193	\$ 1,206,235
1.01	New Capital Related Costs-Off Campus	6,227	0	6,227
2.00	New Capital Related Costs-Movable Equipment	283,859	0	283,859
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	315,225	0	315,225
5.01	Nonpatient Telephones	102,788	0	102,788
5.02	Data Processing	317,280	0	317,280
5.03	Purchasing, Receiving and Stores	151,446	0	151,446
5.04	Admitting	138,026	0	138,026
5.05	Cashiering/Accounts Receivable	363,429	0	363,429
			0	0
			0	0
			0	0
5.06	Other Administrative and General	1,557,657	(66,361)	1,491,296
6.00	Maintenance and Repairs	593,239	0	593,239
7.00	Operation of Plant	462,977	4,226	467,203
8.00	Laundry and Linen Service	161,043	0	161,043
9.00	Housekeeping	324,336	0	324,336
10.00	Dietary	534,831	94,696	629,527
11.00	Cafeteria	80,305	(80,305)	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	969,134	0	969,134
14.00	Central Services and Supply	16,450	0	16,450
15.00	Pharmacy	549,212	0	549,212
16.00	Medical Records & Library	349,834	0	349,834
17.00	Social Service	131,700	0	131,700
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)	1,354,538	0	1,354,538
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	2,203,029	(98,708)	2,104,321
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 405,000	\$ 0	\$ 405,000
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room		0	0
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	704,978	0	704,978
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope		0	0
57.00	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	891,064	0	891,064
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.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	284,164	0	284,164
66.00	Physical Therapy	254,665	0	254,665
67.00	Occupational Therapy	18,267	0	18,267
68.00	Speech Pathology		0	0
69.00	Electrocardiology	41,184	0	41,184
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	937,868	0	937,868
72.00	Implantable Devices Charged to Patients		0	0
73.00	Drugs Charged to Patients	349,852	0	349,852
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)	862,797	0	862,797
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	1,416,533	0	1,416,533
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>	\$ 18,332,979	\$ (140,259)	\$ 18,192,720
	<b>NONREIMBURSABLE COST CENTERS</b>			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

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
194.00	Non-Reimb Physicians	631,706	(14,391)	617,315
194.01	Retail Pharmacy	1,804,803	0	1,804,803
194.02	Public Relations	86,673	0	86,673
194.04	Grant Youth Prog	90,612	0	90,612
194.05	Auxillary Thrift Store	0	261,470	261,470
194.06	Beauty Shop	0	0	0
	SUBTOTAL	\$ 2,613,794	\$ 247,079	\$ 2,860,873
200	TOTAL	\$ 20,946,773	\$ 106,820	\$ 21,053,593

(To Schedule 8)





Provider Name:  
KERN VALLEY HEALTHCARE DISTRICT

	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8-11	AUDIT ADJ 12	AUDIT ADJ 13-18	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												
194.00 Non-Reimb Physicians	(14,391)											
194.01 Retail Pharmacy												
194.02 Public Relations												
194.04 Grant Youth Prog												
194.05 Auxillary Thrift Store									261,470			
194.06 Beauty Shop												
200.00 TOTAL	0	0	0	0	0	(5,341)	(59,031)	(66,361)	261,470	(23,917)	0	0

Provider Name			Fiscal Period				Provider NPI		Adjustments	
KERN VALLEY HEALTHCARE DISTRICT			JULY 1, 2010 THROUGH JUNE 30, 2011				1427049964		29	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>										
1	10A	A			10.00	7	Dietary	\$534,831	\$173,535	\$708,366 *
	10A	A			11.00	7	Cafeteria	80,305	(159,144)	(78,839) *
	10A	A			194.00	7	Non-Reimbursable Physicians	631,706	(14,391)	617,315
To reverse the provider's reclassification of dietary expenses to be allocated through the step-down method. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2304, 2306 and 2307										
2	10A	A			1.00	7	New Capital Related Costs-Buildings and Fixtures	\$1,200,042	\$5,934	\$1,205,976 *
	10A	A			44.00	7	Skilled Nursing Facility	2,203,029	(5,934)	2,197,095 *
To reclassify capital related costs for proper cost determination. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307 and 2806 CMS Pub. 15-2, Section 2408										
3	10A	A			7.00	7	Operation of Plant	\$462,977	\$4,226	\$467,203
	10A	A			44.00	7	Skilled Nursing Facility	* 2,197,095	(4,226)	2,192,869 *
To reclassify utility expenses for proper cost determination. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307 and 2806										
4	10A	A			1.00	7	New Capital Related Costs-Buildings and Fixtures	* \$1,205,976	\$5,600	\$1,211,576 *
	10A	A			44.00	7	Skilled Nursing Facility	* 2,192,869	(5,600)	2,187,269 *
To reclassify capital related expenses for proper cost determination. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307 and 2806 CMS Pub. 15-2, Section 2408										
5	10A	A			11.00	7	Cafeteria	* (\$78,839)	\$78,839	\$0
	10A	A			10.00	7	Dietary	* 708,366	(78,839)	629,527
To reclassify provider's abatement of guest meals and vending machine revenue for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
KERN VALLEY HEALTHCARE DISTRICT							JULY 1, 2010 THROUGH JUNE 30, 2011			1427049964		29
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>												
6	10A	A			1.00	7	New Capital Related Costs-Buildings and Fixtures To eliminate cost of equipment that should be capitalized net of allowable depreciation expense. 42 CFR 413.20, 413.50 and 413.134 CMS Pub. 15-1, Sections 108.1, 2300 and 2302.4	*	\$1,211,576	(\$5,341)	\$1,206,235	
7	10A	A			44.00	7	Skilled Nursing Facility To eliminate items not included in the rate. CCR, Title 22, Sections 51511(c) and 51321	*	\$2,187,269	(\$59,031)	\$2,128,238 *	
	10A	A			5.06	7	Other Administrative and General		\$1,557,657			
8							To eliminate bond interest expense as it is a duplicate payment and not necessary. 42 CFR 413.9(c) and 413.153 CMS Pub. 15-1, Section 202.2			(\$32,752)		
9							To eliminate legal fees not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105.4, 2105.10, 2183 and 2122.1			(3,456)		
10							To eliminate prior year's legal expenses. 42 CFR 413.5, 413.20, 413.24 and 460.204 CMS Pub. 15-1, Sections 2300, 2302.1 and 2304			(6,153)		
11							To eliminate medical director fee for duplication of duties for the overall hospital. 42 CFR 413.9 and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.3, 2103, 2108.6, 2300 and 2304			(24,000) (\$66,361)	\$1,491,296	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
KERN VALLEY HEALTHCARE DISTRICT							JULY 1, 2010 THROUGH JUNE 30, 2011			1427049964		29
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>												
12	10A	A			194.05	7	Auxiliary Thrift Store To include auxiliary expenses for proper cost finding. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328	\$0	\$261,470	\$261,470		
	10A	A			44.00	7	Skilled Nursing Facility	*	\$2,128,238			
13							To eliminate travel expenses not related to patient care and due to lack of sufficient documentation. 42 CFR 413.20, 413.24 and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2300 and 2304		(\$3,521)			
14							To eliminate dental costs for individual patients. 42 CFR 413.9 CMS Pub. 15-1, Section 2104.4 CCR, Title 22, Section 51511(c)		(3,196)			
15							To eliminate penalties and fines not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3 and 2122.1		(6,600)			
16							To eliminate patients' personal loss expenses not related to patient care. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Section 2102.3		(1,785)			
17							To limit pharmacist fees based on reasonableness of cost. 42 CFR 413.9 and 413.5 CMS Pub. 15-1, Sections 1402.1, 2102.1 and 2103		(8,021)			
18							To eliminate travel expenses not related to patient care and due to lack of sufficient documentation. 42 CFR 413.20, 413.24 and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2300 and 2304		<u>(794)</u> (\$23,917)	\$2,104,321		

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
KERN VALLEY HEALTHCARE DISTRICT							JULY 1, 2010 THROUGH JUNE 30, 2011			1427049964		29
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>												
19	9	B-1		88.00	1,2,6	Rural Health Clinic (Square Feet)	0	3,500	3,500			
	9	B-1		194.00	1,2,6	Non-Reimbursable Physicians	0	1,500	1,500			
	9	B-1		194.01	6	Retail Pharmacy	0	1,400	1,400			
	9	B-1		194.05	6	Auxiliary Thrift Store	0	5,838	5,838			
	9	B-1		194.06	1,2,6	Beauty Shop	0	210	210			
	9	B-1		1.00	1	Total Statistics - Square Feet	59,159	5,210	64,369			
	9	B-1		2.00	2	Total Statistics - Square Feet	59,159	5,210	64,369			
	9	B-1		6.00	6	Total Statistics - Square Feet	52,607	12,448	65,055			
To adjust the square footage statistics to agree with the provider's square footage summary records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
20	9	B-1		88.00	7,9	Rural Health Clinic (Square Feet)	0	3,500	3,500			
	9	B-1		194.00	7,9	Non-Reimbursable Physicians	0	1,500	1,500			
	9	B-1		194.01	9	Retail Pharmacy	0	1,400	1,400			
	9	B-1		194.05	9	Auxiliary Thrift Store	0	5,838	5,838			
	9	B-1		194.06	7,9	Beauty Shop	0	210	210			
	9	B-1		7.00	7	Total Statistics - Square Feet	42,016	5,210	47,226			
	9	B-1		9.00	9	Total Statistics - Square Feet	40,676	12,448	53,124			
To adjust the square footage statistics to agree with the provider's square footage summary records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
21	9	B-1		11.00	10	Cafeteria (Meals Served)	0	31,625	31,625			
	9	B-1		194.00	10	Non-Reimbursable Physicians	0	3,419	3,419			
	9	B-1		10.00	10	Total Statistics - Meals Served	81,389	35,044	116,433			
To adjust total meals to agree with the provider's dietary meal statistics report. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306												

Provider Name				Fiscal Period				Provider NPI		Adjustments
KERN VALLEY HEALTHCARE DISTRICT				JULY 1, 2010 THROUGH JUNE 30, 2011				1427049964		29
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>										
22	DPNF 1	S-3	I		19.00	8	Total Inpatient Days - Skilled Nursing Facility To adjust total skilled nursing days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	22,249	401	22,650

Provider Name				Fiscal Period				Provider NPI		Adjustments
KERN VALLEY HEALTHCARE DISTRICT				JULY 1, 2010 THROUGH JUNE 30, 2011				1427049964		29
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>										
23	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	220	11	231
24	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$31,327	(\$15,746)	\$15,581
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	39,256	6,418	45,674
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	209,879	9,594	219,473
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	49,895	1,990	51,885
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	1,395	(114)	1,281
	6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	559	(46)	513
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	11,107	(909)	10,198
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	133,188	1,092	134,280
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	379,556	8,102	387,658
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	856,162	10,381	866,543
25	2	E-3		XIX	8.00		Medi-Cal Routine Charges - Total	\$0	\$317,914	\$317,914
	2	E-3		XIX	9.00		Medi-Cal Ancillary Charges - Total	856,162	10,381	866,543
26	1	E-3		XIX	33.00		Coinsurance	\$2,628	\$995	\$3,623
	1	E-3		XIX	41.00		Medi-Cal Interim Payments	307,202	7,291	314,493
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: 07/26/12 Payment Period: 7/1/10 through 6/30/12 Service Period: 7/1/10 through 6/30/11 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 413.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408										

Provider Name							Fiscal Period			Provider NPI		Adjustments
KERN VALLEY HEALTHCARE DISTRICT							JULY 1, 2010 THROUGH JUNE 30, 2011			1427049964		29
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF</b>												
27	DPNF 1	S-3	I	XIX	19.00	7	Medi-Cal Inpatient Days - Skilled Nursing Facility To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: 07/26/12 Payment Period: 7/1/10 through 6/30/12 Service Period: 7/1/10 through 6/30/11 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 413.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408	20,215	457	20,672		

Provider Name							Fiscal Period			Provider NPI		Adjustments
KERN VALLEY HEALTHCARE DISTRICT							JULY 1, 2010 THROUGH JUNE 30, 2011			1427049964		29
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 - SWING BEDS</b>												
28	4	D-1	I	XIX	17.00	1	Medicare SNF Swing - Bed Rate through December 31, 2010	\$0	\$658.05	\$658.05		
	4	D-1	I	XIX	5.00	1	Medicare SNF Swing - Days through December 31, 2010	271	372	643		
	4	D-1	I	XIX	18.00	1	Medicare SNF Swing - Bed Rate after December 31, 2010	\$0	\$658.05	\$658.05		
	4	D-1	I	XIX	6.00	1	Medicare SNF Swing - Days after December 31, 2010	271	18	289		
							To adjust Medicare swing-bed rates to agree with critical access hospital instructions and for proper cost determination. 42 CFR 413.53 CMS Pub. 15-1, Sections 2230.5 and 2231 CMS Pub. 15-2, Section 3622.1					
29	4	D-1	I	XIX	19.00	1	Medi-Cal NF Swing - Bed Rate through July 31, 2010	\$381.37	(\$76.22)	\$305.15		
	4	D-1	I	XIX	7.00	1	Medi-Cal NF Swing - Days through July 31, 2010	221	(221)	0		
	4	D-1	I	XIX	20.00	1	Medi-Cal NF Swing - Bed Rate after July 31, 2010	\$409.48	(\$104.33)	\$305.15		
	4	D-1	I	XIX	8.00	1	Medi-Cal NF Swing - Days after July 31, 2010	221	(169)	52		
							To adjust Medi-Cal swing-bed rates for proper cost determination. 42 CFR 413.53 CMS Pub. 15-1, Sections 2230.5 and 2231 CMS Pub. 15-2, Section 3622.1					