

**REPORT  
ON THE  
COST REPORT REVIEW**

**OAK VALLEY DISTRICT HOSPITAL  
OAKDALE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIERS:  
1346381415 AND 1861533648**

**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: Kathy Atkins  
Auditor: Paul Vandrick**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 30, 2013

John McCormick, CEO  
Oak Valley District Hospital  
350 South Oak Street  
Oakdale, CA 95361

OAK VALLEY DISTRICT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1346381415  
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 data presented in the Summary of Findings represents a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Contract Cost (CONTRACT Schedules)
3. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Audited Allocation of Home Office Cost
5. Audit Adjustments Schedule

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

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

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

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

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

**United States Postal Service (USPS)**

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

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

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

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

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

Original Signed By

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

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
OAK VALLEY DISTRICT HOSPITAL

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

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b>		
<b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<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: 1346381415</b>		
Reported		\$ 1,964,607
Net Change		\$ (200,588)
Audited Cost		\$ 1,764,019
Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b>		
<b>Provider NPI: 1861533648</b>		
Reported		\$ 265.41
Net Change		\$ (12.92)
Audited Cost Per Day		\$ 252.49
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>	\$ 0	
<b>9. Total Medi-Cal Cost</b>		\$ 1,764,019

**SUMMARY OF FINDINGS**

**Provider Name:**  
**OAK VALLEY 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>	\$ 0	

## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
OAK VALLEY DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1346381415

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ <u>1,964,607</u>	\$ <u>1,764,019</u>
2.	Excess Reasonable Cost Over Charges (Contract Sch 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.	Subtotal (Sum of Lines 1 through 4)	\$ <u>1,964,607</u>	\$ <u>1,764,019</u>
6.	\$	\$ <u>0</u>	\$ <u>0</u>
7.	\$	\$ <u>0</u>	\$ <u>0</u>
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u><u>1,964,607</u></u>	\$ <u><u>1,764,019</u></u>
(To Summary of Findings)			
9.	Medi-Cal Overpayments (Adj )	\$ <u>0</u>	\$ <u>0</u>
10.	Medi-Cal Credit Balances (Adj )	\$ <u>0</u>	\$ <u>0</u>
11.	\$	\$ <u>0</u>	\$ <u>0</u>
12.	\$	\$ <u>0</u>	\$ <u>0</u>
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>
(To Summary of Findings)			

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

**Provider Name:**  
**OAK VALLEY DISTRICT HOSPITAL**

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

**Provider NPI:**  
**1346381415**

<b>REPORTED</b>
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<b>AUDITED</b>
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**REASONABLE COST OF MEDI-CAL INPATIENT SERVICES**

1. Cost of Covered Services (Contract Sch 3)	\$ <u>1,964,607</u>	\$ <u>1,772,518</u>
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**CHARGES FOR MEDI-CAL INPATIENT SERVICES**

2. Inpatient Routine Service Charges (Adj 25)	\$ <u>1,801,323</u>	\$ <u>1,700,490</u>
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3. Inpatient Ancillary Service Charges (Adj 25)	\$ <u>4,279,851</u>	\$ <u>4,368,140</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>6,081,174</u>	\$ <u>6,068,630</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>4,116,567</u>	\$ <u>4,296,112</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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



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

**Provider Name:**  
**OAK VALLEY DISTRICT HOSPITAL**

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

**Provider NPI:**  
**1346381415**

**GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS**

	REPORTED	AUDITED
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**INPATIENT DAYS**

1. Total Inpatient Days (include private & swing-bed) (Adjs 17, 20)	4,004	4,360
2. Inpatient Days (include private, exclude swing-bed)	4,004	4,360
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adjs 17, 20)	4,004	4,360
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 23)	501	502

**SWING-BED ADJUSTMENT**

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 26)	\$ 4,735,960	\$ 4,488,852
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 4,735,960	\$ 4,488,852

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 9,798,138	\$ 9,798,138
29. Private Room Charges (excluding swing-bed charges) (Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.483353	\$ 0.458133
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)	\$ 4,735,960	\$ 4,488,852

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,182.81	\$ 1,029.55
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 592,588	\$ 516,834
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 502,864	\$ 428,361
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 1,095,452	\$ 945,195

(To Contract Sch 3)

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

**Provider Name:**  
**OAK VALLEY DISTRICT HOSPITAL**

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

**Provider NPI:**  
**1346381415**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 327,209	\$ 313,816
2. Total Inpatient Days (Adj 18)	494	496
3. Average Per Diem Cost	\$ 662.37	\$ 632.69
4. Medi-Cal Inpatient Days (Adj 23)	224	220
5. Cost Applicable to Medi-Cal	\$ 148,371	\$ 139,192
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 1,739,335	\$ 1,665,863
7. Total Inpatient Days (Adj 18)	525	530
8. Average Per Diem Cost	\$ 3,313.02	\$ 3,143.14
9. Medi-Cal Inpatient Days (Adj 23)	107	92
10. Cost Applicable to Medi-Cal	\$ 354,493	\$ 289,169
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Days (Adj )	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>BURN INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 26)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>OTHER SPECIAL CARE (SPECIFY)</b>		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 0	\$ 0
27. Total Inpatient Days (Adj )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 502,864	\$ 428,361
	(To Contract Sch 4)	

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
OAK VALLEY DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1346381415

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj 21, 22)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (Contract Sch 6)	MEDI-CAL COST
50.00	Operating Room	\$ 2,298,724	\$ 16,940,322	0.135695	\$ 692,419	\$ 93,958
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	901,451	1,656,446	0.544208	404,550	220,159
53.00	Anesthesiology	47,507	1,122,040	0.042340	111,971	4,741
54.00	Radiology-Diagnostic	2,331,619	14,221,443	0.163951	157,358	25,799
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	630,471	19,239,276	0.032770	332,744	10,904
58.00	Magnetic Resonance Imaging (MRI)	310,667	2,267,338	0.137018	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	3,858,151	33,587,783	0.114868	958,634	110,116
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	0	0	0.000000	0	0
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	760,536	3,995,984	0.190325	165,076	31,418
66.00	Physical Therapy	1,899,391	1,477,034	1.285950	18,193	23,395
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	0	0	0.000000	0	0
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	626,621	3,830,678	0.163580	844,142	138,084
72.00	Implantable Devices Charged to Patients	395,978	887,494	0.446175	0	0
73.00	Drugs Charged to Patients	1,637,437	5,735,993	0.285467	421,629	120,361
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
88.00	Rural Health Clinic	3,290,074	7,548,360	0.435866	0	0
88.01	Rural Health Clinic II	1,487,978	4,047,023	0.367672	0	0
88.02	Rural Health Clinic III	790,807	1,892,829	0.417791	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	3,550,524	19,182,133	0.185095	261,424	48,388
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Occupational Health	411,015	364,538	1.127495	0	0
93.01	Sleep Lab	120,609	132,750	0.908543	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 25,349,560	\$ 138,129,464		\$ 4,368,140	\$ 827,323

(To Contract Sch 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
OAK VALLEY DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1346381415

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 24)	AUDITED
50.00	Operating Room	\$ 722,512	\$ (30,093)	\$ 692,419
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room	461,079	(56,529)	404,550
53.00	Anesthesiology	105,502	6,469	111,971
54.00	Radiology-Diagnostic	142,342	15,016	157,358
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan	313,148	19,596	332,744
58.00	Magnetic Resonance Imaging (MRI)	7,134	(7,134)	0
59.00	Cardiac Catheterization			0
60.00	Laboratory	899,574	59,060	958,634
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	327,221	(162,145)	165,076
66.00	Physical Therapy	20,129	(1,936)	18,193
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology			0
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	510,072	334,070	844,142
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	507,171	(85,542)	421,629
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
88.00	Rural Health Clinic			0
88.01	Rural Health Clinic II			0
88.02	Rural Health Clinic III			0
89.00	Federally Qualified Health Center (FQHC)			0
90.00	Clinic			0
91.00	Emergency	263,967	(2,543)	261,424
92.00	Observation Beds			0
93.00	Occupational Health			0
93.01	Sleep Lab			0
93.02				0
93.03				0
93.04				0
93.05				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 4,279,851	\$ 88,289	\$ 4,368,140



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

**Provider Name:**  
**OAK VALLEY DISTRICT HOSPITAL**

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

**Provider NPI:**  
**1861533648**

	<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)	\$ 9,690	\$ 9,728	\$ 38
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 9,772,629	\$ 9,344,609	\$ (428,020)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 9,782,319	\$ 9,354,337	\$ (427,982)
4. Total Distinct Part Patient Days (Adjs 19, 20)	36,858	37,049	191
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 265.41	\$ 252.49	\$ (12.92)
<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)	115	115	0
10. Total Licensed Capacity (All levels) (Adj )	150	150	0
11. Total Medi-Cal DP Patient Days (Adj 27)	29,632	29,992	360
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost (Adj 1)	N/A	\$ 494,932	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 216,035	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 710,967	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 4,187,321	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 964,876	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 5,152,197	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
OAK VALLEY DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

Provider NPI:  
1861533648

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 6,981,053	\$ 6,941,700	\$ (39,353)
1.00	Capital Related Costs-Buildings and Fixtures	41,493	25,274	(16,219)
1.01	Medical Office Building		0	0
2.00	Capital Related Costs-Movable Equipment	61,162	11,068	(50,094)
3.00	Other Capital Related Costs		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	79,882	86,317	6,435
5.01	Nonpatient Telephones	30,685	30,637	(48)
5.02	Data Processing	114,749	122,165	7,416
5.03	Purchasing, Receiving and Stores	20,793	17,394	(3,399)
5.04	Admitting	48,603	48,411	(192)
5.05	Cashiering/Accounts Receivable	74,804	80,165	5,361
5.07			0	0
5.08			0	0
5.09			0	0
5.06	Administrative and General	779,271	520,432	(258,839)
6.00	Maintenance and Repairs	261,239	243,560	(17,679)
7.00	Operation of Plant	288,067	270,782	(17,285)
8.00	Laundry and Linen Service	50,448	48,421	(2,027)
9.00	Housekeeping	34,296	30,973	(3,323)
10.00	Dietary	170,288	138,560	(31,728)
11.00	Cafeteria	183,029	175,834	(7,195)
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	453,276	452,244	(1,032)
14.00	Central Services and Supply	15,104	13,841	(1,263)
15.00	Pharmacy		0	0
16.00	Medical Records and Library	84,387	86,830	2,443
17.00	Social Service		0	0
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	\$ 9,772,629	\$ 9,344,609	\$ (428,020)

(To DPNF Sch 1)

\* From Schedule 8, line 44 plus line 45.





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

**Provider Name:**  
**OAK VALLEY DISTRICT HOSPITAL**

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

**Provider NPI:**  
**1861533648**

<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	Capital Related Costs-Buildings and Fixtures	\$ 25,274	\$ N/A
1.01	Medical Office Building	0	N/A
2.00	Capital Related Costs-Movable Equipment	11,068	N/A
3.00	Other Capital Related Costs	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	11,302	75,015
5.01	Nonpatient Telephones	160	4,163
5.02	Data Processing	13,011	38,014
5.03	Purchasing, Receiving and Stores	1,969	13,759
5.04	Admitting	1,739	31,249
5.05	Cashiering/Accounts Receivable	9,448	35,908
5.07		0	0
5.08		0	0
5.09		0	0
5.06	Administrative and General	35,610	191,004
6.00	Maintenance and Repairs	27,411	102,617
7.00	Operation of Plant	23,182	13,517
8.00	Laundry and Linen Service	1,636	3,118
9.00	Housekeeping	1,201	14,431
10.00	Dietary	10,231	45,650
11.00	Cafeteria	4,847	69,275
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	26,198	272,600
14.00	Central Services and Supply	1,966	6,844
15.00	Pharmacy	0	0
16.00	Medical Records and Library	9,784	47,712
17.00	Social Service	0	0
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>\$ 216,035</b>	<b>\$ 964,876</b>

\* These amounts include both Skilled Nursing Facility expenses,  
line 44 and Nursing Facility expenses, line 45.

(To DPNF SCH 1)











## STATE OF CALIFORNIA

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

## SCHEDULE 8.1

Provider Name:  
OAK VALLEY DISTRICT HOSPITAL

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 5.07	ALLOC COST 5.08	ALLOC COST 5.09	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	1,802	0	0	0	0	0	0	0	8,865	627
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	28,835	0	342	0	0	0	0	0	902,610	63,797
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01 Foundation	0	1,647	7,209	0	183	0	0	0	0	0	187,173	13,230
193.02 OVCC Community Services	0	3,693	0	0	529	0	0	0	0	0	352,382	24,907
193.03 Non-reimbursable Meals	0	0	0	0	0	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	424,056	232,483	806,291	148,548	608,253	1,007,217	0	0	0	46,543,223	3,072,541





Provider Name:  
OAK VALLEY DISTRICT HOSPITAL

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	6,165	6,855	0	6,019	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	56,854	34,855	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01 Foundation	14,566	16,194	0	14,220	0	1,501	0	0	0	0	0	0
193.02 OVCC Community Services	1,760	1,956	0	1,718	0	3,778	0	0	0	0	0	0
193.03 Non-reimbursable Meals	0	0	0	0	106,214	0	0	0	0	0	0	0
193.04	0	0	0	0	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>1,045,745</u>	<u>827,755</u>	<u>222,804</u>	<u>802,180</u>	<u>514,833</u>	<u>397,810</u>	<u>0</u>	<u>819,551</u>	<u>145,933</u>	<u>964,090</u>	<u>1,090,952</u>	<u>0</u>





STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:  
OAK VALLEY 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	28,530	0	28,530
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	1,058,117	0	1,058,117
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
193.01 Foundation	0	0	0	0	0	0	0	0	246,883	0	246,883
193.02 OVCC Community Services	0	0	0	0	0	0	0	0	386,501	0	386,501
193.03 Non-reimbursable Meals	0	0	0	0	0	0	0	0	106,214	0	106,214
193.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	46,543,223	0	46,543,223







Provider Name:  
OAK VALLEY DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj)	NONPATIENT PHONES (NO. LINES) 5.01 (Adj)	DATA PROCESSING (NO. PCS) 5.02 (Adj)	PURCH. REC. (COST REQ) 5.03 (Adj 15)	ADMITTING (GROSS CHARGES) 5.04 (Adj)	CASHEIRING (GROSS CHARGES) 5.05 (Adj)	STAT 5.07 (Adj)	STAT 5.08 (Adj)	STAT 5.09 (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.06	MANT & REPAIRS (SQ FT) 6.00 (Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs-Buildings and Fixtures											
1.01	Medical Office Building											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01	31,034											
5.02	246,236	1										
5.03	115,195	1										
5.04	370,272	3	13	21,899								
5.05	413,756	13	24	18,812								
5.07												
5.08												
5.09												
5.06	1,042,274	31	53	39,709								
6.00	403,286	2	3	25,629						976,710		
7.00										723,096		4,169
8.00				184,524						200,039		318
9.00	338,697	2		92,629						723,940		998
10.00	131,595	2		20,459						407,125		1,990
11.00	137,632	2		29,277						353,508		487
12.00										0		
13.00	452,903	5		8,754						728,345		854
14.00	53,990			2,703						91,683		1,121
15.00	479,117	1	4	11,921						872,030		552
16.00	511,883	6	17	15,690						919,173		2,214
17.00										0		
18.00										0		
19.00										0		
20.00										0		
21.00										0		
22.00										0		
23.00										0		
23.01										0		
23.02										0		
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	2,146,958	2	13	114,280	9,798,138	9,798,138				3,482,185		7,802
31.00	322,237	2	2	49,531	2,326,005	2,326,005				1,354,282		2,291
32.00										0		
33.00										0		
34.00										0		
35.00										0		
40.00										0		
41.00										0		
42.00										0		
43.00	158,986			8,370	524,750	524,750				253,917		565
44.00	4,187,321	17	35	352,030	14,388,203	14,388,203				7,363,132		18,962
45.00										0		
46.00										0		
47.00										0		



STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
OAK VALLEY DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj)	NONPATIENT PHONES (NO. LINES) 5.01 (Adj)	DATA PROCESSING (NO. PCS) 5.02 (Adj)	PURCH. REC. (COST REQ) 5.03 (Adj 15)	ADMITTING (GROSS CHARGES) 5.04 (Adj)	CASHEIRING (GROSS CHARGES) 5.05 (Adj)	STAT 5.07 (Adj)	STAT 5.08 (Adj)	STAT 5.09 (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.06	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			1								8,865	480
191.00 Research											0	
192.00 Physicians' Private Offices			16	6,924							902,610	
193.00 Nonpaid Workers											0	
193.01 Foundation	79,894		4	3,707							187,173	1,134
193.02 OVCC Community Services	179,161			10,711							352,382	137
193.03 Non-reimbursable Meals											0	
193.04											0	
TOTAL	20,571,448	129	231	3,006,391	180,776,664	180,776,664	0	0	0		43,470,682	81,415
COST TO BE ALLOCATED	424,056	232,483	806,291	148,548	608,253	1,007,217	0	0	0		3,072,541	1,045,745
UNIT COST MULTIPLIER - SCH 8	0.020614	1802.191198	3490.436824	0.049411	0.003365	0.005572	0.000000	0.000000	0.000000		0.070681	12.844622

Provider Name:

Fiscal Period Ended:

OAK VALLEY DISTRICT HOSPITAL

JUNE 30, 2011

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj 12)	DIETARY (MEALS SERVED) (Adj 14)	CAFETERIA (PAID FTE'S) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE FTES) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS CHARGES) (Adj 16)	SOC SERV (TIME SPENT) (Adj)	OTHER SVC (TIME SPENT) (Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs-Buildings and Fixtures											
1.01	Medical Office Building											
2.00	Capital Related Costs-Movable Equipment											
3.00	Other Capital Related Costs											
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											
5.07												
5.08												
5.09												
5.06	Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	318	Laundry and Linen Service										
9.00	998	Housekeeping										
10.00	1,990	Dietary										
11.00	487	Cafeteria										
12.00	Maintenance of Personnel											
13.00	854	Nursing Administration										
14.00	1,121	Central Services and Supply										
15.00	552	Pharmacy										
16.00	2,214	Medical Records and 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	7,802	79,087	7,802	12,047	2,507		1,710	84,766		9,798,138		
31.00	2,291	24,939	2,291	1,912	345		864	39,149		2,326,005		
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	565	Nursery										
44.00	18,962	58,602	2,470	9,831	10,426		7,172	174,997		524,750		14,388,203
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												



Provider Name:  
OAK VALLEY DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj 12)	DIETARY (MEALS SERVED) (Adj 14)	CAFETERIA (PAID FTE'S) (Adj)	MANT OF PERSONNEL (Adj)	NURSING ADMIN (NURSE FTES) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj)	PHARMACY (COST REQUIS) (Adj)	MED REC (GROSS CHARGES) (Adj 16)	SOC SERV (TIME SPENT) (Adj)	OTHER SVC (TIME SPENT) (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	480		480									
191.00 Research												
192.00 Physicians' Private Offices			4,534	2,473								
193.00 Nonpaid Workers												
193.01 Foundation	1,134		1,134		89							
193.02 OVCC Community Services	137		137		224							
193.03 Non-reimbursable Meals				7,536								
193.04												
TOTAL	57,965	269,652	63,972	36,528	23,588	0	12,997	1,845,083	672,912	180,776,664	0	0
COST TO BE ALLOCATED	827,755	222,804	802,180	514,833	397,810	0	819,551	145,933	964,090	1,090,952	0	0
UNIT COST MULTIPLIER - SCH 8	14.280248	0.826265	12.539544	14.094195	16.864944	0.000000	63.056929	0.079093	1.432714	0.006035	0.000000	0.000000

Provider Name:  
OAK VALLEY DISTRICT HOSPITAL

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 Capital Related Costs-Buildings and Fixtures
- 1.01 Medical Office Building
- 2.00 Capital Related Costs-Movable Equipment
- 3.00 Other Capital Related Costs
- 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
- 5.07
- 5.08
- 5.09
- 5.06 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 and 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:  
OAK VALLEY DISTRICT HOSPITAL

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
- 88.00 Rural Health Clinic
- 88.01 Rural Health Clinic II
- 88.02 Rural Health Clinic III
- 89.00 Federally Qualified Health Center (FQHC)
- 90.00 Clinic
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Occupational Health
- 93.01 Sleep Lab
- 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:  
OAK VALLEY 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	\$ 1,300,071	\$ (474,231)	\$ 825,840
1.01	Medical Office Building	0	1,031,921	1,031,921
2.00	Capital Related Costs-Movable Equipment	365,006	0	365,006
3.00	Other Capital Related Costs		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	368,592	(60)	368,532
5.01	Nonpatient Telephones	230,710	0	230,710
5.02	Data Processing	714,217	0	714,217
5.03	Purchasing, Receiving and Stores	127,877	0	127,877
5.04	Admitting	532,895	0	532,895
5.05	Cashiering/Accounts Receivable	782,120	0	782,120
5.07			0	0
5.08			0	0
5.09			0	0
5.06	Administrative and General	3,737,414	(1,116,389)	2,621,025
6.00	Maintenance and Repairs	842,454	0	842,454
7.00	Operation of Plant	661,756	0	661,756
8.00	Laundry and Linen Service	186,243	0	186,243
9.00	Housekeeping	685,298	0	685,298
10.00	Dietary	370,517	0	370,517
11.00	Cafeteria	338,454	0	338,454
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	669,786	0	669,786
14.00	Central Services and Supply	73,943	0	73,943
15.00	Pharmacy	837,679	0	837,679
16.00	Medical Records and Library	734,566	0	734,566
17.00	Social Service		0	0
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)	3,182,379	(1,431)	3,180,948
31.00	Intensive Care Unit	1,281,286	(1,173)	1,280,113
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	237,224	0	237,224
44.00	Skilled Nursing Facility	6,981,053	(39,353)	6,941,700
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
OAK VALLEY DISTRICT HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 1,590,948	\$ (4,545)	\$ 1,586,403
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room	756,963	0	756,963
53.00	Anesthesiology	27,976	0	27,976
54.00	Radiology-Diagnostic	1,772,715	(1,080)	1,771,635
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope		0	0
57.00	Computed Tomography (CT) Scan	281,731	0	281,731
58.00	Magnetic Resonance Imaging (MRI)	257,117	0	257,117
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	2,814,254	0	2,814,254
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	588,736	0	588,736
66.00	Physical Therapy	1,587,839	0	1,587,839
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology		0	0
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	482,870	0	482,870
72.00	Implantable Devices Charged to Patients	356,828	0	356,828
73.00	Drugs Charged to Patients	615,096	9,525	624,621
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
88.00	Rural Health Clinic	1,667,767	845,522	2,513,289
88.01	Rural Health Clinic II	1,101,087	62,500	1,163,587
88.02	Rural Health Clinic III	599,855	1,637	601,492
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	2,582,324	(1,296)	2,581,028
92.00	Observation Beds		0	0
93.00	Occupational Health	341,459	413	341,872
93.01	Sleep Lab	71,008	535	71,543
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	<b>SUBTOTAL</b>	\$ 42,738,113	\$ 312,495	\$ 43,050,608
	<b>NONREIMBURSABLE COST CENTERS</b>			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services	2,928,081	0	2,928,081
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
OAK VALLEY 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	93,078	0	93,078
193.00	Nonpaid Workers		0	0
193.01	Foundation	125,312	0	125,312
193.02	OVCC Community Services	346,144	0	346,144
193.03	Non-reimbursable Meals		0	0
193.04			0	0
	<b>SUBTOTAL</b>	<b>\$ 3,492,615</b>	<b>\$ 0</b>	<b>\$ 3,492,615</b>
200	<b>TOTAL</b>	<b>\$ 46,230,728</b>	<b>\$ 312,495</b>	<b>\$ 46,543,223</b>

(To Schedule 8)







Provider Name							Fiscal Period			Provider NPI		Adjustments
OAK VALLEY DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1346381415		27
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	DPNF 1	N/A					Direct Capital Related Costs To include Skilled Nursing Facility direct capital costs for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0	\$494,932	\$494,932		

Provider Name							Fiscal Period			Provider NPI		Adjustments
OAK VALLEY DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1346381415		27
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b><u>RECLASSIFICATIONS OF REPORTED COSTS</u></b>												
2	10A	A		30.00	7	Adults and Pediatrics	\$3,182,379	(\$1,431)	\$3,180,948			
	10A	A		31.00	7	Intensive Care Unit	1,281,286	(1,173)	1,280,113			
	10A	A		50.00	7	Operating Room	1,590,948	(4,545)	1,586,403			
	10A	A		54.00	7	Radiology-Diagnostic	1,772,715	(1,080)	1,771,635			
	10A	A		91.00	7	Emergency	2,582,324	(1,296)	2,581,028			
	10A	A		73.00	7	Drugs Charged to Patients	615,096	9,525	624,621			
						To reclassify drugs charged to patients expenses 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		1.00	7	Capital Related Costs-Buildings and Fixtures	\$1,300,071	(\$8,267)	\$1,291,804 *			
	10A	A		88.00	7	Rural Health Clinic (RHC)	1,667,767	4,634	1,672,401 *			
	10A	A		88.01	7	Rural Health Clinic II	1,101,087	1,448	1,102,535 *			
	10A	A		88.02	7	Rural Health Clinic III	599,855	1,237	601,092 *			
	10A	A		93.00	7	Occupational Health	341,459	413	341,872			
	10A	A		93.01	7	Sleep Lab	71,008	535	71,543			
						To adjust the provider's reclassification of property insurance included in Capital Related Costs in order to directly assign costs to the appropriate cost center. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2306 and 2307B						

Provider Name							Fiscal Period		Provider NPI		Adjustments
OAK VALLEY DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011		1346381415		27
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>											
4	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures To offset bond premiums that should have been included in the capitalized costs of the facility constructed. 42 CFR 413.20, 413.24 and 413.134 CMS Pub. 15-1, Sections 206, 2300 and 2304	*	\$1,291,804	(\$7,369)	\$1,284,435 *
5	10A	A			5.06	7	Administrative and General To eliminate related party rental expenses that are not allowable. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.5, 2300 and 2304		\$3,737,414	(\$515,419)	\$3,221,995 *
6	10A	A			1.01	7	Medical Office Building To include Medical Office Building cost of ownership in lieu of related party lease expense. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 1005, 1011.5, 2304 and 2328		\$0	\$1,045,290	\$1,045,290 *
7	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	*	\$1,284,435	(\$458,595)	\$825,840
	10A	A			1.01	7	Medical Office Building To abate interest income against interest expense. 42 CFR 413.153(b)(2)(iii) CMS Pub. 15-1, Section 202.2 CMS Pub. 15-2, Section 3613	*	1,045,290	(13,369)	1,031,921
8	10A	A			88.00	7	Rural Health Clinic (RHC)	*	\$1,672,401	\$840,888	\$2,513,289
	10A	A			88.01	7	Rural Health Clinic II	*	1,102,535	61,052	1,163,587
	10A	A			88.02	7	Rural Health Clinic III To include physician compensation for services rendered that are paid in the all-inclusive rate per visit. 42 CFR 413.20, 413.24 and 413.491.8(a) CMS Pub. 15-2, Section 3610 CMS Pub. 100-40, Section 40.4	*	601,092	400	601,492

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
OAK VALLEY DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011		1346381415		27
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>											
9	10A	A			44.00	7	Skilled Nursing Facility To eliminate items not included in the routine rate. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51511(c)	\$6,981,053	(\$385)	\$6,980,668 *	
10	10A	A			44.00	7	Skilled Nursing Facility To eliminate equipment rental expenses for items not included in the rate. CCR, Title 22, Sections 51511(c) and 51321(g)	* \$6,980,668	(\$38,968)	\$6,941,700	
11	10A	A			4.00	7	Employee Benefits	\$368,592	(\$60)	\$368,532	
	10A	A			5.06	7	Administrative and General To adjust reported home office costs to agree with the St. Joseph's Medical Center Home Office Audit Report for fiscal period ended June 30, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* 3,221,995	(600,970)	2,621,025	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
OAK VALLEY DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1346381415		27
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>												
12	9	B-1		5.06	1, 2	Other Administrative and General (Square Feet)	19,294	(15,275)	4,019			
	9	B-1		44.00	2	Skilled Nursing Facility	18,962	(16,492)	2,470			
	9	B-1		192.00	1	Physicians' Private Offices	0	18,536	18,536			
	9	B-1		192.00	9	Physicians' Private Offices	0	4,534	4,534			
	9	B-1		193.01	1, 2, 9	Foundation	1,076	58	1,134			
	9	B-1		1.00	1	Total Statistic - Square Feet	77,390	3,319	80,709			
	9	B-1		2.00	2	Total Statistic - Square Feet	113,163	(31,709)	81,454			
	9	B-1		9.00	9	Total Statistic - Square Feet	59,380	4,592	63,972			
To adjust square footage statistics to agree with the prior year audit amounts and the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												
13	9	B-1		4.00	1.01	Employee Benefits (Square Feet)	0	1,192	1,192			
	9	B-1		5.02	1.01	Data Processing	0	1,829	1,829			
	9	B-1		5.05	1.01	Cashiering / Accounts Receivable	0	2,328	2,328			
	9	B-1		5.06	1.01	Other Administrative and General	0	4,019	4,019			
	9	B-1		9.00	1.01	Housekeeping	0	276	276			
	9	B-1		13.00	1.01	Nursing Administration	0	854	854			
	9	B-1		16.00	1.01	Medical Records and Library	0	2,214	2,214			
	9	B-1		192.00	1.01	Physicians' Private Offices	0	18,536	18,536			
	9	B-1		193.01	1.01	Foundation	0	1,134	1,134			
	9	B-1		1.01	1.01	Total Statistic - Square Feet	0	32,382	32,382			
To adjust square footage statistics to agree with the prior year audit amounts and the provider's records. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306												

Provider Name			Fiscal Period				Provider NPI		Adjustments		
OAK VALLEY DISTRICT HOSPITAL			JULY 1, 2010 THROUGH JUNE 30, 2011				1346381415		27		
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>											
14	9	B-1			30.00	10	Adults and Pediatrics (Meals Served)	13,460	(1,413)	12,047	
	9	B-1			193.03	10	Nonreimbursable Meals	1,146	6,390	7,536	
	9	B-1			10.00	10	Total Statistic - Meals Served	31,551	4,977	36,528	
							To adjust meals served statistics to agree with the provider's meal count records and direct assignment of costs.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Sections 2102.3, 2105.2, 2304, 2306 and 2328				
15	9	B-1			5.06	5.03	Other Administrative and General (Cost Requisitions)	50,420	(10,711)	39,709	
	9	B-1			8.00	5.03	Laundry and Linen Service	173,166	11,358	184,524	
	9	B-1			44.00	5.03	Skilled Nursing Facility	391,013	(38,983)	352,030	
	9	B-1			50.00	5.03	Operating Room	394,540	(305,365)	89,175	
	9	B-1			54.00	5.03	Radiology-Diagnostic	91,286	52,121	143,407	
	9	B-1			71.00	5.03	Medical Supplies Charged to Patients	0	385,110	385,110	
	9	B-1			193.02	5.03	OVCC Community Services	0	10,711	10,711	
	9	B-1			5.03	5.03	Total Statistic - Costed Requisitions	2,902,150	104,241	3,006,391	
							To adjust the costed requisitions statistics to agree with the provider's general ledger and Cost Report, W/S A-6 reclassifications.				
							42 CFR 413.24 and 413.50				
							CMS Pub. 15-1, Section 2306				
16	9	B-1			50.00	16	Operating Room (Gross Charges)	15,128,269	2,075,653	17,203,922	
	9	B-1			66.00	16	Physical Therapy	3,584,793	(2,075,653)	1,509,140	
							To reclassify gross revenue charges statistic to the appropriate cost center in conjunction with adjustment 21.				
							42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53				
							CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2302.6 and 2304				

Provider Name							Fiscal Period			Provider NPI		Adjustments
OAK VALLEY DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1346381415		27
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENTS TO REPORTED PATIENT DAYS</u></b>												
17	4	D-1			1.00	1	Inpatient Days - Adults and Pediatrics To adjust total patient days to include observation bed days for services performed in routine care areas and to agree with the provider's census records. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2205.2, 2300 and 2304 CMS Pub. 15-2, Section 3622.1	4,004	386	4,390 *		
18	4A	D-1	I		42.00	2	Inpatient Days - Nursery	494	2	496		
	4A	D-1	I		43.00	2	Inpatient Days - Intensive Care Unit To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2205 and 2304	525	5	530		
19	DPNF 1	D-1	I		1.00	1	Inpatient Days - Skilled Nursing Facility To adjust patient days to include bed hold or leave days. 42 CFR 413.24 CMS Pub. 15-1, Sections 2205.4 and 2304 CCR, Title 22, Sections 51535(a) and 51535(b)	36,858	193	37,051 *		
20	4	D-1	I	XIX	1.00	1	Inpatient Days - Adults and Pediatrics	*	4,390	(30)	4,360	
	DPNF 1	D-1	1	XIX	1.00	1	Inpatient Days - Skilled Nursing Facility To eliminate days applicable to employees for health services rendered in-house in conjunction with adjustment 22. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 332.1, 2300 and 2304	*	37,051	(2)	37,049	

Provider Name							Fiscal Period		Provider NPI		Adjustments
OAK VALLEY DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011		1346381415		27
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 TOTAL CHARGES</b>											
21	5	C	I		50.00	8	Operating Room	\$15,141,747	\$2,075,653	\$17,217,400 *	
	5	C	I		66.00	8	Physical Therapy	\$3,584,793	(\$2,075,653)	\$1,509,140 *	
							To reclassify revenues to the appropriate cost center for proper matching of revenues and expenses in conjunction with adjustment 16. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
22	5	C	I		50.00	8	Operating Room	* \$17,217,400	(\$277,078)	\$16,940,322	
	5	C	I		52.00	8	Delivery Room and Labor Room	1,674,436	(17,990)	1,656,446	
	5	C	I		54.00	8	Radiology-Diagnostic	14,498,272	(276,829)	14,221,443	
	5	C	I		60.00	8	Laboratory	34,225,324	(637,541)	33,587,783	
	5	C	I		66.00	8	Physical Therapy	* 1,509,140	(32,106)	1,477,034	
	5	C	I		71.00	8	Medical Supplies Charged to Patients	3,831,421	(743)	3,830,678	
	5	C	I		91.00	8	Emergency	19,909,059	(726,926)	19,182,133	
							To eliminate charges applicable to employees for health services rendered in-house in conjunction with adjustment 20. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 332.1, 2300 and 2304				

\*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
OAK VALLEY DISTRICT HOSPITAL			JULY 1, 2010 THROUGH JUNE 30, 2011				1346381415		27	
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 - CONTRACT</b>										
23	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	501	1	502
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	224	(4)	220
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	107	(15)	92
24	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$722,512	(\$30,093)	\$692,419
	6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Labor Room and Delivery Room	461,079	(56,529)	404,550
	6	D-3		XIX	53.00	2	Medi-Cal Ancillary Charges - Anesthesiology	105,502	6,469	111,971
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	142,342	15,016	157,358
	6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	313,148	19,596	332,744
	6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	7,134	(7,134)	0
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	899,574	59,060	958,634
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	327,221	(162,145)	165,076
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	20,129	(1,936)	18,193
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	510,072	334,070	844,142
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	507,171	(85,542)	421,629
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	263,967	(2,543)	261,424
	6	D-3		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	4,279,851	88,289	4,368,140
25	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Charges - Total	\$1,801,323	(\$100,833)	\$1,700,490
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Charges - Total	4,279,851	88,289	4,368,140
26	3	E-3	VII	XIX	33.00	1	Coinsurance	\$0	\$8,499	\$8,499
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: 07/01/2010 through 06/30/2011 Payment Period: 07/01/2010 through 07/15/2012 Report Date: 08/07/2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541</p>										

Provider Name							Fiscal Period			Provider NPI		Adjustments
OAK VALLEY DISTRICT HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1346381415		27
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 - DPNF</b>												
27	DPNF 1	D-1	I	XIX	9.00	1	Medi-Cal Days - Skilled Nursing Facility To adjust Medi-Cal DPNF Settlement Data to agree with the following Fiscal Intermediary Paid Claims Report: Service Period: 07/01/2010 through 06/30/2011 Payment Period: 07/01/2010 through 10/31/2012 Report Date: 12/03/2012 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 CCR, Title 22, Section 51541	29,632	360	29,992		