

**REPORT
ON THE
COST REPORT REVIEW**

**TEHACHAPI VALLEY HOSPITAL DISTRICT
TEHACHAPI, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER:
1275538530**

**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: Wen Li**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 22, 2014

Chester N. Beedle
Interim Chief Financial Officer
115 West E Street
Tehachapi, CA 93561

TEHACHAPI VALLEY HOSPITAL DISTRICT
NATIONAL PROVIDER IDENTIFIER (NPI) 1275538530
FISCAL PERIOD ENDED JUNE 30, 2011

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$105,687 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Audit Adjustments Schedule

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

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

Chester N. Beedle
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If you disagree with the decision of the Department, you may appeal by writing to:

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed by

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

Certified

SUMMARY OF FINDINGS

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2011

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1275538530		
Reported	\$ 60,214	
Net Change	\$ (165,901)	
Audited Amount Due Provider (State)	\$ (105,687)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: 1275538530		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (105,687)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (105,687)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1275538530

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>352,552</u>	\$ <u>214,724</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ <u>(18,027)</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>334,525</u>	\$ <u>214,724</u>
6. Interim Payments (Adj 18)		\$ <u>(274,311)</u>	\$ <u>(281,143)</u>
7. Balance Due Provider (State)		\$ <u>60,214</u>	\$ <u>(66,419)</u>
8. Medi-Cal Credit Balances (Adj 22)		\$ <u>0</u>	\$ <u>(39,268)</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>60,214</u></u>	\$ <u><u>(105,687)</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICTFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1275538530

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 352,552 \$ 220,936

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 17) \$ 76,256 \$ 57,5693. Inpatient Ancillary Service Charges (Adj 17) \$ 258,269 \$ 256,1884. Total Charges - Medi-Cal Inpatient Services \$ 334,525 \$ 313,7575. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 92,8216. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 18,027 \$ 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:
TEHACHAPI VALLEY HOSPITAL DISTRICTFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1275538530

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 101,264	\$ 93,851
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 251,288	\$ 124,931
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)	\$ 352,552	\$ 218,782
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 2,154
8. SUBTOTAL	\$ 352,552	\$ 220,936
	(To Schedule 2)	
9. Medi-Cal Deductible (Adj)	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj 18)	\$ 0	\$ (6,212)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 352,552	\$ 214,724
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICTFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1275538530

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 10)	7,154	7,362
2. Inpatient Days (include private, exclude swing-bed)	684	684
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	684	684
5. Medicare NF Swing-Bed Days through Dec 31 (Adj 19)	141	364
6. Medicare NF Swing-Bed Days after Dec 31 (Adj 19)	141	105
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj 20)	3,094	493
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj 20)	3,094	5,716
9. Medi-Cal Days (excluding swing-bed) (Adj 15)	69	54

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj 19)	\$ 175.00	\$ 2,313.53
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj 19)	\$ 175.00	\$ 2,313.53
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj 20)	\$ 175.00	\$ 305.15
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj 20)	\$ 175.00	\$ 305.15
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 4,600,934	\$ 4,562,177
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 24,675	\$ 842,125
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 24,675	\$ 242,921
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 541,450	\$ 150,439
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 541,450	\$ 1,744,237
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 2,109,905	\$ 2,979,722
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 2,491,029	\$ 1,582,455

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 556,358	\$ 556,358
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 556,358	\$ 556,358
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 4.477385	\$ 2.844311
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)	\$ 813.39	\$ 813.39
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)	\$ 2,491,029	\$ 1,582,455

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 3,641.86	\$ 2,313.53
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 251,288	\$ 124,931
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)	\$ 251,288	\$ 124,931

(To Schedule 3)

Provider Name:

Fiscal Period Ended:

TEHACHAPI VALLEY HOSPITAL DISTRICT

JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	25,089	7,609
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Telemedicine Grant	0	0	0	0	0	0	0	0	0	0	31,039	9,414
195.00 Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	5,307	1,610
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>283,016</u>	<u>0</u>	<u>16,784,176</u>	<u>3,905,826</u>							

Provider Name:
TEHACHAPI VALLEY HOSPITAL 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	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	7,248	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Telemedicine Grant	0	0	0	0	0	0	0	0	0	0	0	0
195.00 Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>1,068,863</u>	<u>86,819</u>	<u>613,136</u>	<u>1,173,853</u>	<u>212,793</u>	<u>0</u>	<u>820,671</u>	<u>339,061</u>	<u>685,463</u>	<u>439,327</u>	<u>0</u>

Provider Name:
TEHACHAPI VALLEY HOSPITAL 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	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	39,946	0	39,946
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
194.00 Telemedicine Grant	0	0	0	0	0	0	0	0	40,453	0	40,453
195.00 Other Nonreimbursable	0	0	0	0	0	0	0	0	6,917	0	6,917
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,784,176</u>	<u>0</u>	<u>16,784,176</u>

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2011

	OPER PLANT (SQ FT) (Adj 8)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	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 (PATIENT REVENUE) (Adj 9)	SOC SERV (TIME SPENT) (Adj)	OTHER SVC (TIME SPENT) (Adj)	
GENERAL SERVICE COST CENTERS													
1.00	Capital Related Costs-Buildings and Fixtures												
2.00	Capital Related Costs-Movable Equipment												
3.00	Other Capital Related Costs												
3.01													
3.02													
3.03													
3.04													
3.05													
3.06													
3.07													
3.08													
3.09													
4.00	Employee Benefits												
5.01													
5.02													
5.03													
5.04													
5.05													
5.06													
5.07													
5.08													
5.00	Administrative and General												
6.00	Maintenance and Repairs												
7.00	Operation of Plant												
8.00	616	Laundry and Linen Service											
9.00	343	6,829	Housekeeping										
10.00	890	3,933	890	Dietary									
11.00	332		332	3,375	Cafeteria								
12.00	Maintenance of Personnel												
13.00	127											127	448
14.00	354											354	220
15.00	186											186	
16.00	620											620	509
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	4,041	48,603	4,041	20,728	3,142					65,361	4,794,809		
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	Nursery												
45.00	Skilled Nursing Facility												
46.00	Nursing Facility												
47.00	Other Long Term Care												

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2011

	OPER PLANT (SQ FT) (Adj 8)	LAUNDRY & LINEN (LB LNDRY) (Adj)	HOUSE-KEEPING (SQ FT) (Adj)	DIETARY (MEALS SERVED) (Adj)	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 (PATIENT REVENUE) (Adj 9)	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												
191.00 Research		100										
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
194.00 Telemedicine Grant												
195.00 Other Nonreimbursable												
TOTAL	14,748	79,780	13,689	24,103	9,746	0	134,021	387,969	243,014	39,245,204	0	0
COST TO BE ALLOCATED	1,068,863	86,819	613,136	1,173,853	212,793	0	820,671	339,061	685,463	439,327	0	0
UNIT COST MULTIPLIER - SCH 8	72.475112	1.088227	44.790439	48.701546	21.833877	0.000000	6.123448	0.873938	2.820672	0.011194	0.000000	0.000000

Provider Name:
TEHACHAPI VALLEY HOSPITAL 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 (Adj)	STAT (Adj)
19.00 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	23.01 (Adj)	23.02 (Adj)

GENERAL SERVICE COST CENTERS

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

INPATIENT ROUTINE COST CENTERS

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

Provider Name:
TEHACHAPI VALLEY HOSPITAL 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
- 88.01 Rural Health Clinic II
- 88.02 Rural Health Clinic III
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)

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
- 99.00 Outpatient Rehabilitation Provider (specify)
- 100.00 Intern-Resident Service (not appvd. tchg. prgm.)
- 101.00 Home Health Agency

TRIAL BALANCE OF EXPENSES

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 42,114	\$ 0	\$ 42,114
2.00	Capital Related Costs-Movable Equipment	457,865	2,285	460,150
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	283,016	0	283,016
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	3,855,882	(104,985)	3,750,897
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant	792,345	0	792,345
8.00	Laundry and Linen Service	18,845	0	18,845
9.00	Housekeeping	428,481	0	428,481
10.00	Dietary	786,172	0	786,172
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	592,720	0	592,720
14.00	Central Services and Supply	213,654	0	213,654
15.00	Pharmacy	505,133	0	505,133
16.00	Medical Records & Library	252,671	0	252,671
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
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	1,791,199	(2,285)	1,788,914
31.00	Intensive Care Unit		0	0
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Other Special Care (specify)		0	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery		0	0
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchng. 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	22,895	22,895
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
194.00	Telemedicine Grant	31,039	0	31,039
195.00	Other Nonreimbursable	0	5,307	5,307
			0	0
			0	0
	SUBTOTAL	\$ 31,039	\$ 28,202	\$ 59,241
200	TOTAL	\$ 16,860,959	\$ (76,783)	\$ 16,784,176

(To Schedule 8)

Provider Name							Fiscal Period			Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT							JULY 1, 2010 THROUGH JUNE 30, 2011			1275538530		22
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	5	C	I		92.00	1,3	Observation Beds To correct the provider's reporting error. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$713,805	(\$713,805)	\$0

Provider Name							Fiscal Period		Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT							JULY 1, 2010 THROUGH JUNE 30, 2011		1275538530		22
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>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10A	A			30.00	7	Adults and Pediatrics	\$1,791,199	(\$2,285)	\$1,788,914	
	10A	A			2.00	7	New Cap Rel Costs - Mvble Equip To reclassify rental expenses to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	457,865	2,285	460,150	
3	10A	A			5.00	7	Administrative and General	\$3,855,882	(\$22,895)	\$3,832,987 *	
	10A	A			191.00	7	Research To reclassify community health education expense to a non-reimbursable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2102.3, 2304, and 2328	0	22,895	22,895	
4	10A	A			5.00	7	Administrative and General	* \$3,832,987	(\$5,307)	\$3,827,680 *	
	10A	A			195.00	7	Other Nonreimbursable To reclassify outreach expenses to a nonreimbursable cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2136.2, 2300, 2304 and 2328	0	5,307	5,307	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT							JULY 1, 2010 THROUGH JUNE 30, 2011		1275538530		22
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED COSTS											
5	10A	A			5.00	7	Administrative and General To reverse the provider's abatement of community health education income. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2102.3, 2304, and 2328	*	\$3,827,680	\$11,168	\$3,838,848 *
6	10A	A			5.00	7	Administrative and General To eliminate expenses for luxury items, not related to patient care and due to insufficient documentation. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2104.3, 2300 and 2304	*	\$3,838,848	(\$54,257)	\$3,784,591 *
7	10A	A			5.00	7	Administrative and General To eliminate expenses not related to patient care. 42 CFR 413.5(c)(7) and 413.9(c)(3) CMS Pub. 15-1, Section 2102.3	*	\$3,784,591	(\$33,694)	\$3,750,897

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT							JULY 1, 2010 THROUGH JUNE 30, 2011			1275538530		22
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
8	9	B-1			5.00	1,2	Administrative and General (Square Feet)	4,771	(100)	4,671		
	9	B-1			191.00	1,2,7	Research	0	100	100		
	9	B-1			7.00	7	Total Statistics - Square Feet	14,648	100	14,748		
							To adjust square footage statistics in conjunction with Adjustment 3.					
							42 CFR 413.24 and 413.50					
							CMS Pub. 15-1, Sections 2306 and 2328					
9	9	B-1			54.00	16	Radiology-Diagnostic (Patient Revenues)	9,677,438	1,344,980	11,022,418		
	9	B-1			69.00	16	Electrocardiology	475,354	133,436	608,790		
	9	B-1			91.00	16	Emergency Room	9,520,745	43,312	9,564,057		
	9	B-1			16.00	16	Total Statistics - Patient Revenues	37,723,477	1,521,727	39,245,204		
							To adjust reported total patient revenue statistics to include charges for PBP's whose services are billed to Medi-Cal under the hospital's provider number					
							42 CFR 413.20, 413.24 and 413.50/CMS Pub. 15-1, Section 2182					

Provider Name							Fiscal Period			Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT							JULY 1, 2010 THROUGH JUNE 30, 2011			1275538530		22
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
10	4	D-1	I	XIX	1.00	1	Adults and Pediatrics To adjust total patient days to agree with the provider's record. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	7,154	208	7,362		

Provider Name			Fiscal Period				Provider NPI		Adjustments	
TEHACHAPI VALLEY HOSPITAL DISTRICT			JULY 1, 2010 THROUGH JUNE 30, 2011				1275538530		22	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED TOTAL CHARGES										
11	5	C	I		54.00	8	Radiology-Diagnostic	\$9,677,438	\$1,344,980	\$11,022,418
	5	C	I		69.00	8	Electrocardiology	475,354	133,436	608,790
	5	C	I		91.00	8	Emergency Room	9,520,745	43,312	9,564,057
To include charges for PBP's whose services are billed to Medi-Cal under the hospital's provider number. 42 CFR 413.20, 413.24 and 413.50/CMS Pub. 15-1, Section 2182										
12	5	C	I		92.00	8	Observation Beds	\$1,454,919	(\$1,454,919)	\$0
To adjust observation bed revenue for proper matching of revenues and expenses. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6 and 2304										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
TEHACHAPI VALLEY HOSPITAL DISTRICT			JULY 1, 2010 THROUGH JUNE 30, 2011				1275538530		22	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED PROVIDER-BASED PHYSICIANS										
13	7	Not Reported			54.00	Radiology - Diagnostic (PBP Remuneration)	\$0	\$323,165	\$323,165	
	7	Not Reported			69.00	Electrocardiology (PBP Remuneration)	0	20,760	20,760	
	7	Not Reported			91.00	Emergency Room (PBP Remuneration)	0	19,246	19,246	
						To include costs for professional services that were combined billed for proper matching of revenue and expense. 42 CFR 413.20, 413.24 and 413.50/CMS Pub. 15-1, Section 2182				
14	7	Not Reported			54.00	Radiology - Diagnostic (Total Charges)	\$0	\$11,022,418	\$11,022,418	
	7	Not Reported			69.00	Electrocardiology (Total Charges)	0	608,790	608,790	
	7	Not Reported			91.00	Emergency Room (Total Charges)	0	9,564,057	9,564,057	
						To include charges for professional services that were combined billed for proper matching of revenue and expense. 42 CFR 413.20, 413.24 and 413.50/CMS Pub. 15-1, Section 2182				

Provider Name				Fiscal Period				Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT				JULY 1, 2010 THROUGH JUNE 30, 2011				1275538530		22
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
15	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	69	(15)	54
16	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	\$52,873	\$12,750	\$65,623
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	92,957	(23,926)	69,031
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	22,778	(3,395)	19,383
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	616	(616)	0
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	2,728	696	3,424
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	5,624	(138)	5,486
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	33,100	3,780	36,880
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency Room	47,593	8,768	56,361
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	258,269	(2,081)	256,188
17	2	E-3		XIX	8.00	1	Medi-Cal Routine Charges - Total	\$76,256	(\$18,687)	\$57,569
	2	E-3		XIX	9.00	1	Medi-Cal Ancillary Charges - Total	258,269	(2,081)	256,188
18	3	E-3		XIX	33.00	1	Coinsurance	\$0	\$6,212	\$6,212
	1	E-3		XIX	41.00	1	Medi-Cal Interim Payments	274,311	6,832	281,143
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through July 15, 2013 Report Date: July 24, 2013 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										

Provider Name				Fiscal Period				Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT				JULY 1, 2010 THROUGH JUNE 30, 2011				1275538530		22
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
19	4	D-1	I	XIX	17.00	1	Medicare SNF Swing - Bed Rate through December 31, 2011	\$175.00	\$2,138.53	\$2,313.53
	4	D-1	I	XIX	5.00	1	Medicare SNF Swing - Days through December 31, 2011	141	223	364
	4	D-1	I	XIX	18.00	1	Medicare SNF Swing - Bed Rate after December 31, 2011	\$175.00	\$2,138.53	\$2,313.53
	4	D-1	I	XIX	6.00	1	Medicare SNF Swing - Days after December 31, 2011	141	(36)	105
							To adjust Medicare swing-bed rates and days 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 4025.1			
20	4	D-1	I	XIX	19.00	1	Medi-Cal NF Swing - Bed Rate through July 31, 2011	\$175.00	\$130.15	\$305.15
	4	D-1	I	XIX	7.00	1	Medi-Cal NF Swing - Days through July 31, 2011	3,094	(2,601)	493
	4	D-1	I	XIX	20.00	1	Medi-Cal NF Swing - Bed Rate after July 31, 2011	\$175.00	\$130.15	\$305.15
	4	D-1	I	XIX	8.00	1	Medi-Cal NF Swing - Days after July 31, 2011	3,094	2,622	5,716
							To adjust Medi-Cal swing-bed rates and days for proper cost determination. 42 CFR 413.53 CMS Pub. 15-1, Sections 2230.5 and 2231 CMS Pub. 15-2, Section 4025.1			

Provider Name			Fiscal Period				Provider NPI		Adjustments	
TEHACHAPI VALLEY HOSPITAL DISTRICT			JULY 1, 2010 THROUGH JUNE 30, 2011				1275538530		22	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
21	7	Not Reported					Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$0	\$65,623	\$65,623
	7	Not Reported					Medi-Cal Ancillary Charges - Electrocardiology	0	3,424	3,424
	7	Not Reported					Medi-Cal Ancillary Charges - Emergency Room	0	56,361	56,361
To adjust Medi-Cal charges applicable to PBP reimbursement to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through July 15, 2013 Report Date: July 24, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541										

Provider Name							Fiscal Period			Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT							JULY 1, 2010 THROUGH JUNE 30, 2011			1275538530		22
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>ADJUSTMENT TO OTHER MATTERS</u>												
22	1	N/A	Medi-Cal Overpayments To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1					\$0	\$39,268	\$39,268		