

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**LAC / HIGH DESERT HEALTH SYSTEM
LANCASTER, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS: 1003929829,
1467565283, 1336152578, 1649383464 & 1821101643**

**FISCAL PERIOD ENDED
JUNE 30, 2009**

**Audits Section - Burbank
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Henry Kwan
Auditor: Peter Scollan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

November 26, 2013

CERTIFIED MAIL NO. 7010 3090 0000 5074 5197

Anita D. Lee, Esq.
Principal Deputy County Counsel
Office of the County Counsel
County of Los Angeles
500 West Temple Street, Room 602
Los Angeles, CA 90012-2713

In the Matter of:

**LAC / HIGH DESERT HEALTH SYSTEM
NATIONAL PROVIDER IDENTIFIER (NPI) 1003929829
FISCAL PERIOD ENDED JUNE 30, 2009
CASE NUMBER FQ13-0609-518C-PW**

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated November 6, 2013, the following revisions were made to the Medi-Cal audit report dated December 7, 2012.

SUMMARY OF REVISIONS

COST BASED REIMBURSEMENT CLINIC (CBRC SCH. 1)

Audited Amount Due Provider (State)	\$	12,466,028
Revision		<u>746,209</u>
Revised Amount Due Provider (State)	\$	<u>13,212,237</u>

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Anita D. Lee
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Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

If you have any questions regarding this recomputation, you may call the Audits Section-Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

cc: Evie Correa, Chief
Audit Review and Analysis Section
Department of Health Care Services
P.O. Box 997413, MS 2109
Sacramento, CA 95899-7413

Judy Wong, Manager
State Reimbursement Section
Program Reimbursement Division
Department of Health Services
County of Los Angeles
313 North Figueroa Street, Room 426
Los Angeles, CA 90012

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:

Provider NPI:

Fiscal Period Ended:

LAC / HIGH DESERT HEALTH SYSTEM

1003929829

JUNE 30, 2009

	AUDITED	REVISED
1. Total Costs (CBRC Sch. 2, Col. 4)	\$ 70,734,807	\$ 70,976,988
2. Determination of Overhead Costs Applicable to non-reimbursable CHC/HC Health Care Services		
a. CBRC Health Care Services Costs (CBRC Sch. 2, Col. 4, Line 2)	31,607,337	31,670,473
b. Non-Reimbursable CBRC Costs (CBRC Sch. 3, Line 100.42)	3,036,840	554,620
c. Cost of all CBRC Costs - Excluding Overhead Costs (Line 2a + Line 2b)	<u>34,644,177</u>	<u>32,225,093</u>
d. Percentage of Non-Reimbursable CBRC Costs (Line 2b / Line 2c)	0.0877	0.0172
e. Total CBRC General Overhead Costs (CBRC Sch. 2, Col. 4, Line 1)	39,127,470	39,306,515
f. Overhead Applicable to Non-Reimbursable CBRC Costs (Line 2d X Line 2e)	3,429,837	676,497
3. Total Cost of Reimbursable CBRC Services (Line 1 - Line 2f)	<u>\$ 67,304,970</u>	<u>\$ 70,300,491</u>
4. Total Visits (Billable CBRC Visits) (Rev)	<u>125,314</u>	<u>125,314</u>
5. Average Cost Per Visit (Line 3 divided by Line 4)	<u>\$ 537.09</u>	<u>\$ 560.99</u>
6. Medi-Cal Visits (Rev 1)	<u>30,366</u>	<u>30,413</u>
7. Total Medi-Cal Cost (Line 5 X Line 6)	<u>\$ 16,309,275</u>	<u>\$ 17,061,389</u>
8. <u>Less Payments:</u>		
a. Medi-Cal (Billing Code 01 & 03) (Rev 1)	\$ 3,803,252	\$ 3,809,157
b. Medi-Cal X-Over (Rev)	9,845	9,845
c. Patient Share of Cost (Rev)	2,912	2,912
d. Medi-Cal Overpayments (Rev)	0	0
e. Medi-Cal Managed Care Overpayments (Rev)	0	0
f. Medi-Cal Credit Balances (Rev)	27,238	27,238
g. Total Payments	<u>\$ 3,843,247</u>	<u>\$ 3,849,152</u>
9. Balance Due Provider/(State) Before Protested Items (Line 7 - Line 8g)	\$ 12,466,028	\$ 13,212,237
10. Protested Items: (Rev)	<u>\$ 0</u>	<u>\$ 0</u>
11. Balance Due Provider/(State) After Protested Items	<u>\$ 12,466,028</u>	<u>\$ 13,212,237</u>

TOTAL CBRC COSTS

Provider Name:

Provider NPI:

Fiscal Period Ended:

LAC / HIGH DESERT HEALTH SYSTEM

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JUNE 30, 2009

Line No.	Cost Centers	1 Direct Costs Trial Balance (CBRC Sch. 3)	2 Allocated Costs	3 Off-site Ancillary/ Indigent Costs (Rev)	4 Total Allowable CBRC HDHS Costs Col. 1 + Col. 2 - Col. 3
1.00	HDHS A&G Overhead Costs	\$ 39,306,515	\$ 0	\$ 0	\$ 39,306,515
2.00	HDHS Reimb. Patient Care Costs	33,013,387	0	1,342,914	31,670,473
5.00	Old Capital - Related Costs - Bldg.and Fixtures	\$ 0	\$ 0	\$ 0	\$ 0
6.00	Old Capital - Related Costs - Movable Equipment	0	0	0	0
7.00	New Capital - Related Costs - Bldg. And Fixtures	0	0	0	0
8.00	New Capital Related Costs - Movable Equipment	0	0	0	0
9.00	Employee Benefits	0	0	0	0
10.00	Administrative and General	0	0	0	0
11.00	Maintenance and Repairs	0	0	0	0
12.00	Operation of Plant	0	0	0	0
13.00	Laundry & Linen Service	0	0	0	0
14.00	Housekeeping	0	0	0	0
15.00	Dietary	0	0	0	0
16.00	Cafeteria	0	0	0	0
17.00	Nursing Administration	0	0	0	0
18.00	Central Services and Supplies	0	0	0	0
19.00	Pharmacy	0	0	0	0
20.00	Medical Records & Medical Records Library	0	0	0	0
21.00	Social Services	0	0	0	0
22.00	PFSW Provider/Eligibility	0	0	0	0
23.00	PFSW Provider	0	0	0	0
24.00	Physicians	0	0	0	0
25.00	Nonphysician Anesthetists	0	0	0	0
26.00	Nonphysician Practitioner	0	0	0	0
27.00	Nursing School	0	0	0	0
28.00	I & R Services - Salaries & Fringe B. Approved	0	0	0	0
29.00	I & R Other Program Costs Approved	0	0	0	0
30.00	Physicians Teaching Program Costs	0	0	0	0
31.00	Paramedic Education Program	0	0	0	0
	Total	\$ <u>72,319,902</u>	\$ <u>0</u>	\$ <u>1,342,914</u>	\$ <u>70,976,988</u>

(CBRC Sch. 1, Line 1)

SCHEDULE OF TRIAL BALANCE EXPENSE

Provider Name:

Provider NPI:

Fiscal Period Ended:

LAC / HIGH DESERT HEALTH SYSTEM

1003929829

JUNE 30, 2009

Line No.	Cost Centers	AUDITED	REVISIONS	REVISED
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(CBRC Sch. 3A)

MACC/HC OVERHEAD COSTS**MACC Overhead Administrative Cost**Materials Management

100.40 Materials Management \$ 200,502

100.40 Purchasing 14,676

Warehousing

100.40 Warehouse 136,317

Safety Police

100.40 Safety Police 902,757

Emp Ben-Payroll

100.40 Employee Benefits Payroll 14,187,402

100.40 Personnel 11,813

100.40 D.O.P. Overheard 14,397

CHC Admin

100.40 Printing & Duplicating 132,940

100.40 Patient Transportation 1,353

100.40 Telecommunications 462,278

100.40 Telecommunications-Telephones 430,723

100.40 Telecommunications-Messenger 233,661

100.40 Data Processing 210,162

100.40 Hospital Information Systems 1,025,776

100.40 General Accounting 345,107

100.40 Expenditure Management 94,075

100.40 Revenue Management -

100.40 Patient Accounting - Billing 607,993

100.40 Credit and Collection 129,222

100.40 PFS - Provider 86,532

100.40 Credit and Collection - Cashier 74,518

100.40 T T C OH 10,008

100.40 Outpatient Registration 653,654

100.40 Appointment Scheduling 215,814

100.40 PFS - Eligibility 467,338

100.40 CHP 13,681,257

100.40 Hospital Administration 941,786

100.40 Healthy Way LA 348,327

100.40 Contracts 4,017

100.40 Referral Center 336,764

100.40 Employee Clinic 78,206

100.40 Auxiliary Groups (Rev-Vol) 45,123

100.40 Medical Library 2,709

100.40 Quality Assurance 149,799

100.40 Hospital Administration-CRM/Clinical Pathways 354,267

SCHEDULE OF TRIAL BALANCE EXPENSE

Provider Name:

Provider NPI:

Fiscal Period Ended:

LAC / HIGH DESERT HEALTH SYSTEM

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JUNE 30, 2009

Line No.	Cost Centers	AUDITED	REVISIONS	REVISED
			(CBRC Sch. 3A)	
100.40	Hospital Administration-CRM/Disease Mgmt	758,657		
100.40	Insurance - Professional Liability	101,685		
100.40	H S A - OH	4,863,857		
100.40	County Administrative Expense OH	613,235		
	<u>Medical Records</u>			
100.40	Medical Records	825,312		
	<u>Medical Administration</u>			
100.40	Medical Staff - Facility Medical Dir	738,830		
	<u>Nursing Administration</u>			
100.40	Nursing Administration	599,956		
100.40	Inservice Education	320,153		
100.40	Infection Control	108,660		
	MACC Overhead Facility Costs			
	<u>Plant Maintenance</u>			
100.40	Grounds	131,405		
100.40	Safety - Office	106,359		
100.40	Plant Maintenance	1,894,787		
	<u>Housekeeping</u>			
100.40	Housekeeping	623,671		
100.40	Environmental Health & Safety	6,171		
	<u>Laundry and Linen</u>			
100.40	Laundry and Linen	146,913		
	<u>Plant Operations</u>			
100.40	Plant Operations - Mechanical	1,513,415		
	<u>Dietary</u>			
100.40	Cafeteria	149,341		
	HC Overhead Administrative Cost			
	<u>Employee Ben-Payroll</u>			
100.40	AVHC Employee Benefits - Payroll	514,682		
100.40	SAV - PC Employee Benefits	781,792		
100.40	SAV - UC Employee Benefits	838,917		
100.40	Lake Los Angeles Employee Benefits - Payroll	129,685		
100.40	Littlerock Employee Benefits - Payroll	24,450		
100.40	Acton Medical Clinic - Employee Benefits	153,166		
100.40	Warm Springs Medical Clinic - Emp. Benefits	69,097		
100.40	Mobile Med Clinic Employee Benefits	68		
	<u>HC Administration</u>			
100.40	Various Admin Overhead	1,134,064		
100.40	H S A - OH	-		
100.40	GCO - OH	-		
	<u>Safety Police</u>			
100.40	Safety Police	75,628		

SCHEDULE OF TRIAL BALANCE EXPENSE

Provider Name:

Provider NPI:

Fiscal Period Ended:

LAC / HIGH DESERT HEALTH SYSTEM

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Line No.	Cost Centers	AUDITED	REVISIONS	REVISED
			(CBRC Sch. 3A)	
100.40	Lake Los Angeles HC	38,514		
100.40	Littlerock HC	29,156		
100.40	SAV - PC	191,670		
100.40	SAV - UC	191,670		
	HC Overhead Facility Costs			
	<u>Rents/Leases</u>			
100.40	AVHC	242,369		
100.40	Lake Los Angeles HC	43,213		
100.40	Littlerock HC	54,840		
100.40	SAV - PC	69,120		
100.40	SAV - UC	69,120		
	<u>Laundry/Linen</u>			
100.40	AVHC	12		
100.40	SAV - UC	222		
100.40	Acton Medical Center	12		
100.40	Warm Springs Medical Clinic	6		
	<u>Housekeeping</u>			
100.40	AVHC	59,428		
100.40	SAV-PC	196,364		
100.40	Lake LA HC	14,237		
100.40	Littlerock HC	10,499		
100.40	SAV-UC	2,461		
100.40	Acton Medical Clinic	56,415		
100.40	Warm Springs Medical Clinic	56,924		
	<u>Plant Operations</u>			
100.40	AVHC	78,984		
100.40	SAV-PC	51,481		
100.40	Lake LA HC	4,959		
100.40	Littlerock HC	25,261		
	<u>Plant Maintenance</u>			
100.40	AVHC	23,945		
100.40	SAV-PC	3,238		
100.40	Lake LA HC	687		
100.40	Littlerock HC	803		
100.40	SAV-UC	-		
100.40	Acton Medical Clinic	762		
100.40	Warm Springs Medical Clinic	818		
100.40	Total MACC/HC Overhead Costs	55,332,419		

SCHEDULE OF TRIAL BALANCE EXPENSE

Provider Name:

Provider NPI:

Fiscal Period Ended:

LAC / HIGH DESERT HEALTH SYSTEM

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Line No.	Cost Centers	AUDITED	REVISIONS	REVISED
			(CBRC Sch. 3A)	
100.40	Total A-6 Reclassifications	(699,060)		
100.40	Total A-8 Adjustments	(13,514,154)		
100.40	Total Audit Adjustments	(1,991,735)		
100.40	Adjusted MACC/HC Overhead Costs	\$ 39,127,470	\$ 179,045	\$ 39,306,515
	MACC/HC HEALTH CARE COSTS		(CBRC Sch. 2, Col. 1, Line 1)	
	MACC Health Care Costs			
	<u>Diabetic Clinic</u>			
100.41	Diabetic Clinic	\$ 9,226		
	<u>Oncology Clinic</u>			
100.41	Oncology Clinic	151,339		
	<u>Chest Medicine Clinic</u>			
100.41	Chest Medicine Clinic	-		
	<u>Cardiology Clinic</u>			
100.41	Cardiology Clinic	-		
	<u>ICE</u>			
100.41	ICE Clinic	-		
	<u>Urgent Care Clinic</u>			
100.41	Urgent Care Clinic	2,039,039		
	<u>Family Medicine Clinic</u>			
100.41	General Medicine Clinic	1,109,915		
	<u>HIV Clinic</u>			
100.41	AIDS Clinic	197,042		
	<u>Ambulatory Surgery Clinic</u>			
100.41	Surgery Clinic	373		
100.41	Surgery and Recovery	1,658,053		
	<u>Ent/Clinic</u>			
100.41	Ent/Clinic	-		
	<u>Anesthesiology Clinic</u>			
100.41	Anesthesiology Clinic	359,477		
	<u>Asthma Clinic</u>			
100.41	Asthma Clinic	50		
	<u>Neurology</u>			
100.41	Neurology Clinic	-		
	<u>Nephrology</u>			
100.41	Nephrology Clinic	-		
	<u>Gastrointestinal</u>			
100.41	Gastrointestinal Clinic	26,954		
	<u>Rehab</u>			
100.41	Rehab Clinic	27		
	<u>Orthopedic</u>			
100.41	Orthopedic Clinic	-		
	<u>Urology</u>			

SCHEDULE OF TRIAL BALANCE EXPENSE

Provider Name:

Provider NPI:

Fiscal Period Ended:

LAC / HIGH DESERT HEALTH SYSTEM

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JUNE 30, 2009

Line No.	Cost Centers	AUDITED	REVISIONS	REVISED
			(CBRC Sch. 3A)	
100.41	Urology Clinic	26,225		
	<u>Women's Health Clinic</u>			
100.41	OB/Gyn	-		
100.41	Women's Clinic	144,355		
	<u>Pediatrics Clinic</u>			
100.41	Peds Clinic	576,110		
101.41	Peds Hub	411,758		
100.41	Peds Scan Clinic	370,013		
	<u>AVRC</u>			
100.41	Antelope Valley Rehabilitation Center	109		
	<u>Public Health Department</u>			
100.41	Public Health Department	1,756		
	<u>Physicians</u>			
100.41	Family Med - Physicians	3,938,605		
100.41	Radiology - Diagnostic	1,015,922		
100.41	Anesthesiology	180,510		
	<u>Central S&S</u>			
100.41	Central S&S	269,234		
	Other MACC Health Care Costs			
	<u>Lab Clinic</u>			
100.41	Laboratory - Clinical	3,063,524		
	<u>Lab Path</u>			
100.41	Laboratory - Pathology	89,167		
	<u>EKG</u>			
100.41	EKG	95,839		
	<u>EEG</u>			
100.41	EEG	16,840		
	<u>MRI</u>			
100.41	MRI	408,259		
	<u>CT Scan</u>			
100.41	CT Scan	-		
	<u>Radiology Diagnostic</u>			
100.41	Radiology Diagnostic	1,585,443		
100.41	Radiology Therapeutic	109,269		
	<u>Nuclear Medicine</u>			
100.41	Nuclear Medicine	-		
	<u>Ambulance</u>			
100.41	Ambulance	517,204		
	<u>DuraMed</u>			
100.41	Durable Medical Equipment	18,892		
	<u>Therapies</u>			
100.41	Respiratory Therapy	126,158		

SCHEDULE OF TRIAL BALANCE EXPENSE

Provider Name:

Provider NPI:

Fiscal Period Ended:

LAC / HIGH DESERT HEALTH SYSTEM

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JUNE 30, 2009

Line No.	Cost Centers	AUDITED	REVISIONS	REVISED
			(CBRC Sch. 3A)	
100.41	Physical Therapy	322,898		
100.41	Speech Therapy	283,859		
100.41	Occupational Therapy	198,615		
100.41	Orthotic Equipment	39,000		
	<u>Pharmacy</u>			
100.41	Pharmacy	3,998,233		
	HC Health Care Costs			
	<u>Adult Medicine Clinic</u>			
100.41	AVHC	1,666,749		
100.41	SAV - PC	2,154,059		
101.41	SAV - UC	2,647,965		
100.41	Lake LA HC	369,963		
100.41	Littlerock HC	99,119		
100.41	Acton Medical Clinic	682,605		
100.41	Warm Springs Medical Clinic	354,362		
	<u>Mobile Clinic</u>			
100.41	Mobile Medical Clinic	412		
	<u>Physicians</u>			
100.41	AVHC	496,936		
100.41	SAV - PC	926,524		
100.41	SAV - UC	115,495		
100.41	Littlerock HC	-		
	<u>Central Services & Supplies</u>			
100.41	AVHC	33,575		
100.41	SAV - PC	40,174		
100.41	Lake LA HC	6,523		
100.41	Littlerock HC	4,561		
100.41	SAV - UC	91,425		
100.41	Mobile Med Clinic	-		
100.41	Acton Medical Clinic	8,009		
100.41	Warm Springs Medical Clinic	8,838		
	HC Other Health Care Costs			
	<u>Lab Clinic</u>			
100.41	AVHC	82,133		
100.41	SAV - PC	77,569		
100.41	Lake LA HC	2,245		
100.41	Littlerock HC	1,848		
100.41	SAV - UC	15,586		
100.41	Mobile Med Clinic	-		
	<u>Radiology-Diagnostic</u>			
100.41	SAV - PC	-		
	<u>Pharmacy</u>			

SCHEDULE OF TRIAL BALANCE EXPENSE

Provider Name:

Provider NPI:

Fiscal Period Ended:

LAC / HIGH DESERT HEALTH SYSTEM

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JUNE 30, 2009

Line No.	Cost Centers	AUDITED	REVISIONS	REVISED
			(CBRC Sch. 3A)	
100.41	AVHC	386,296		
100.41	SAV - PC	932,142		
100.41	Lake LA HC	117,581		
100.41	Littlerock HC	78,118		
100.41	SAV - UC	259,539		
100.41	Mobile Med Clinic	-		
100.41	Acton Medical Clinic	93,530		
100.41	Warm Springs Medical Clinic	62,353		
100.41	TOTAL MACC/HC HEALTHCARE COSTS	35,175,526		
100.41	Total A-6 Reclassifications	(2,337,780)		
100.41	Total A-8 Adjustments	225,370		
100.41	Total Audit Adjustments	(112,865)		
100.41	Adjusted MACC/HC Healthcare Costs	\$ 32,950,251	\$ 63,136	\$ 33,013,387
	Non-Reimbursable Costs		(CBRC Sch. 2, Col. 1, Line 2)	
100.42	Total A-6 Reclassifications	\$ 3,036,840		
100.42	Total A-8 Adjustments	-		
100.42	Adjusted MACC/HC Healthcare Costs	\$ 3,036,840	\$ (2,482,220)	\$ 554,620
	Non-Allowable Patient Care Costs		(CBRC Sch. 1, Line 2b)	
100.43	Total A-6 Reclassifications	\$ -		
100.43	Total A-8 Adjustments	1,373,520		
100.43	Adjusted MACC/HC Healthcare Costs	\$ 1,373,520	\$ 2,592,962	\$ 3,966,482
	TOTAL CBRC COSTS	\$ 76,488,081	\$ 352,923	\$ 76,841,004

REVISIONS TO AUDITED CBRC COSTS

Provider Name:

Provider NPI:

Fiscal Period Ended:

LAC / HIGH DESERT HEALTH SYSTEM

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JUNE 30, 2009

Rev. #	Line 100.40	Line 100.41	Line 100.42	Line 100.43	Total
2	\$ (110,742)	\$ -	\$ (2,482,220)	\$ 2,592,962	\$ -
3	279,751				279,751
4	10,036				10,036
5		63,136			63,136
					-
					-
					-
					-
	\$ 179,045	\$ 63,136	\$ (2,482,220)	\$ 2,592,962	\$ 352,923
	(CBRC Sch 3)	(CBRC Sch 3)	(CBRC Sch 3)	(CBRC Sch 3)	

Provider Name				Fiscal Period		Provider NPI		Revisions
LAC / HIGH DESERT HEALTH SYSTEM				JULY 1, 2008 THROUGH JUNE 30, 2009		1003929829		5
Report References					Explanation of Appeal Revisions	As Audited	Revision	As Revised
Rev. No.	Audit Report		Cost Report					
	Schedule	Line	Form	Line				
<u>REVISIONS TO AUDITED MEDI-CAL SETTLEMENT DATA</u>								
1	CBRC Sch 1	6.00	CBRC 2	6.00	Medi-Cal Visits (Billing Codes 01, 03)	30,366	47	30,413
	CBRC Sch 1	8a	CBRC 2	8a	Medi-Cal Payments (Billing Codes 01, 03)	\$3,803,252	\$5,905	\$3,809,157
Appeal Issue 8 - Audit Adjustments 12 and 13								
<u>REVISIONS TO AUDITED COSTS</u>								
2	CBRC Sch 3A	100.40	CBRC 3 TB	100.40	CHC/HC Overhead Costs	\$39,127,470	(\$110,742)	\$39,016,728 *
	CBRC Sch 3A	100.42	CBRC 3 TB	100.42	Non-Reimbursable Costs	3,036,840	(2,482,220)	554,620
	CBRC Sch 3A	100.43	CBRC 3 TB	100.43	Non-Allowable Patient Care Costs	1,373,520	2,592,962	3,966,482
Appeal Issue 23 - Audit Adjustment 1								
3	CBRC Sch 3A	100.40	CBRC 3 TB	100.40	CHC/HC Overhead Costs	* \$39,016,728	\$279,751	\$39,296,479 *
Appeal Issue 24 - Audit Adjustment 3								
4	CBRC Sch 3A	100.40	CBRC 3 TB	100.40	CHC/HC Overhead Costs	* \$39,296,479	\$10,036	\$39,306,515
Appeal Issue 25 - Audit Adjustment 4								
5	CBRC Sch 3A	100.41	CBRC 3 TB	100.41	CHC/HC Healthcare Costs	\$32,950,251	\$63,136	\$33,013,387
Appeal Issue 26 - Audit Adjustment 8								

*Balance carried forward from prior/to subsequent revisions