

**REPORT
ON THE
COST REPORT REVIEW**

**BAKERSFIELD MEMORIAL HOSPITAL
BAKERSFIELD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1467538520**

**FISCAL PERIOD ENDED
JUNE 30, 2010**

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

**Section Chief: Michael Harrold
Auditor: Sandy Feng**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

August 29, 2013

Jessica Hanson, CFO
Bakersfield Memorial Hospital
430 34th Street
Bakersfield, CA 93303

BAKERSFIELD MEMORIAL HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1467538520
FISCAL PERIOD ENDED JUNE 30, 2010

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 \$2,859,934 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. Audited Allocation of Home Office Cost
4. Audit Adjustments Schedule

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

Jessica Hanson
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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:
BAKERSFIELD MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1467538520 Reported	\$ 300,787	
Net Change	\$ (3,160,721)	
Audited Amount Due Provider (State)	\$ (2,859,934)	
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: 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)	\$ (2,859,934)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
BAKERSFIELD MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

	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: 1467538520		
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)	\$ (2,859,934)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
BAKERSFIELD MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1467538520

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 23,255,992	\$ 21,751,044
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 23,255,992	\$ 21,751,044
6. Interim Payments (Adj 38)	\$ (20,606,148)	\$ (21,742,401)
7. Balance Due Provider (State)	\$ 2,649,844	\$ 8,643
8. Medi-Cal Overpayments (Adj 40)	\$ 0	\$ (671,111)
9. Total Noncontract AB 5 and AB 1183 Reductions (Adj 1)	\$ (2,349,057)	\$ (2,197,466)
10. Protested Amounts (Adj 2)	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 300,787	\$ (2,859,934)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
BAKERSFIELD MEMORIAL HOSPITALFiscal Period Ended:
JUNE 30, 2010Provider No.
1467538520

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	\$ <u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	\$ <u>2,197,466</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	\$ <u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	\$ <u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	\$ <u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u>2,197,466</u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
BAKERSFIELD MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

Provider No.
1467538520

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>21,974,662</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	\$ <u>0</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-9)	\$ <u>0</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>21,974,662</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>11,868</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,851.59</u></u>

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 04/12/11

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11(excludes Administrative Days)	<u>11,868</u>
8. Audited Medi-Cal Cost For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>21,974,662</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>2,197,466</u></u> (To Schedule A, Line 3)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
BAKERSFIELD MEMORIAL HOSPITALFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1467538520

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>23,490,566</u>	\$ <u>21,974,662</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 37)	\$ <u>42,387,796</u>	\$ <u>46,409,223</u>
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3. Inpatient Ancillary Service Charges (Adj 37)	\$ <u>60,851,011</u>	\$ <u>63,577,876</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>103,238,807</u>	\$ <u>109,987,099</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>79,748,241</u>	\$ <u>88,012,437</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 Schedule 1)	

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
BAKERSFIELD MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1467538520

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 10,818,862	\$ 9,536,885
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 12,671,704	\$ 12,437,777
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)	\$ 23,490,566	\$ 21,974,662
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 23,490,566	\$ 21,974,662 (To Schedule 2)
9. Deductibles (Adj 38)	\$ (234,574)	\$ (223,618)
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 23,255,992	\$ 21,751,044 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
BAKERSFIELD MEMORIAL HOSPITALFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1467538520

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 32)	59,790	59,441
2. Inpatient Days (include private, exclude swing-bed) (Adj 32)	59,790	59,441
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 32)	59,790	59,441
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 35,39)	6,035.00	6,279.25

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 25, Col 27)	\$ 51,491,044	\$ 47,703,701
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)	\$ 51,491,044	\$ 47,703,701

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj 33)	\$ 167,680,975	\$ 172,629,565
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 167,680,975	\$ 167,680,975
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.307077	\$ 0.276336
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)	\$ 2,804.50	\$ 2,820.96
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)	\$ 51,491,044	\$ 47,703,701

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 861.20	\$ 802.54
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 5,197,342	\$ 5,039,349
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 7,474,362	\$ 7,398,428
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 12,671,704	\$ 12,437,777

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
BAKERSFIELD MEMORIAL HOSPITALFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1467538520

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,967,712	\$ 1,663,572
2. Total Inpatient Days (Adj)	4,293	4,293
3. Average Per Diem Cost	\$ 458.35	\$ 387.51
4. Medi-Cal Inpatient Days (Adj 35,39)	653.00	674.00
5. Cost Applicable to Medi-Cal	\$ 299,303	\$ 261,182
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 15,511,561	\$ 14,299,634
7. Total Inpatient Days (Adj 32)	7,062	7,036
8. Average Per Diem Cost	\$ 2,196.48	\$ 2,032.35
9. Medi-Cal Inpatient Days (Adj 35)	934.00	977.00
10. Cost Applicable to Medi-Cal	\$ 2,051,512	\$ 1,985,606
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 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
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 9,907,005	\$ 9,117,353
17. Total Inpatient Days (Adj 32)	6,992	6,969
18. Average Per Diem Cost	\$ 1,416.91	\$ 1,308.27
19. Medi-Cal Inpatient Days (Adj 35,39)	3,616.00	3,937.75
20. Cost Applicable to Medi-Cal	\$ 5,123,547	\$ 5,151,640
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 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
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 7,474,362	\$ 7,398,428

(To Schedule 4)

Provider Name:
 BAKERSFIELD MEMORIAL HOSPITAL

Fiscal Period Ended:
 JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	21,832,267		21,832,267
38.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	13,616,252		13,616,252
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	5,598,632		5,598,632
41.01 Catscan	0	0	0	0	0	0	0	0	1,191,820		1,191,820
41.02 MRI	0	0	0	0	0	0	0	0	583,807		583,807
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	762,877		762,877
44.00 Laboratory	0	0	0	0	0	0	0	0	12,181,454		12,181,454
44.01 Cath Lab	0	0	0	0	0	0	0	0	5,100,005		5,100,005
44.02 Endoscopy	0	0	0	0	0	0	0	0	2,324,824		2,324,824
44.03 Cardiac Rehab	0	0	0	0	0	0	0	0	1,361,681		1,361,681
46.00 Whole Blood & Packed Red Blood	0	0	0	0	0	0	0	0	2,813,977		2,813,977
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	4,811,093		4,811,093
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,602,150		2,602,150
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	393,138		393,138
52.00 Speech Pathology	0	0	0	0	0	0	0	0	262,142		262,142
53.00 Electrocardiology	0	0	0	0	0	0	0	0	1,047,625		1,047,625
54.00 Electroencephalography	0	0	0	0	0	0	0	0	252,136		252,136
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	9,556,442		9,556,442
55.01 Implants	0	0	0	0	0	0	0	0	19,268,042		19,268,042
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	15,547,403		15,547,403
59.00 Dialysis	0	0	0	0	0	0	0	0	1,305,356		1,305,356
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
59.04	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	6,269,136		6,269,136
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	10,272,425		10,272,425
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.70 Education	0	0	0	0	0	0	0	0	564,087		564,087
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0		0
96.01 Child Care	0	0	0	0	0	0	0	0	0		0
96.02 Marketing	0	0	0	0	0	0	0	0	2,971,826		2,971,826
99.01 Guest Meals	0	0	0	0	0	0	0	0	17		17
99.02 Physician Meals	0	0	0	0	0	0	0	0	74,111		74,111
100.00 Phoenix Learning Center	0	0	0	0	0	0	0	0	0		0
100.01 Public Relations	0	0	0	0	0	0	0	0	470,131		470,131
100.02 Managed Care Development	0	0	0	0	0	0	0	0	0		0
100.03 Foundation	0	0	0	0	0	0	0	0	0		0
100.04 Chaplaincy	0	0	0	0	0	0	0	0	345,755		345,755
100.05 Mission Services	0	0	0	0	0	0	0	0	0		0
100.06 Other	0	0	0	0	0	0	0	0	2,321,084		2,321,084
	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>218,839,826</u>	<u>0</u>	<u>218,839,826</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
BAKERSFIELD MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

	EMP BENE (GROSS SALARIES) 5.00 (Adj 26-30)	STAT 6.01 (Adj)	STAT 6.02 (Adj)	STAT 6.03 (Adj)	STAT 6.04 (Adj)	STAT 6.05 (Adj)	STAT 6.06 (Adj)	STAT 6.07 (Adj)	STAT 6.08 (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj 22,23,25)
ANCILLARY COST CENTERS											
37.00	Operating Room	5,752,237								16,617,091	49,025
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room	6,305,842								10,435,096	29,608
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	2,391,170								4,036,869	21,467
41.01	Catscan	649,707								874,794	1,122
41.02	MRI	308,242								429,695	1,532
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope	292,606								606,658	875
44.00	Laboratory	4,001,934								9,524,187	17,081
44.01	Cath Lab	1,991,675								3,579,020	18,666
44.02	Endoscopy	779,498								1,539,053	12,136
44.03	Cardiac Rehab	417,979								808,873	10,883
46.00	Whole Blood & Packed Red Blood									2,398,364	
49.00	Respiratory Therapy	2,844,396								3,874,219	2,536
50.00	Physical Therapy	351,750								1,783,576	14,380
51.00	Occupational Therapy	77,507								335,599	
52.00	Speech Pathology									224,814	
53.00	Electrocardiology	642,320								839,338	
54.00	Electroencephalography	127,148								210,294	
55.00	Medical Supplies Charged to Patients									6,597,420	
55.01	Implants									15,196,133	
56.00	Drugs Charged to Patients									7,172,729	
59.00	Dialysis									1,116,217	
59.01										0	
59.02										0	
59.03										0	
59.04										0	
60.00	Clinic	2,906,328								5,139,387	3,357
60.01	Other Clinic Services									0	
61.00	Emergency	3,563,940								7,732,078	24,070
62.00	Observation Beds									0	
63.70	Education	229,421								405,077	2,477
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen									0	
96.01	Child Care									0	
96.02	Marketing	465,717								2,535,682	830
99.01	Guest Meals									15	
99.02	Physician Meals									64,169	
100.00	Phoenix Learning Center									0	
100.01	Public Relations	78,725								383,985	674
100.02	Managed Care Development									0	
100.03	Foundation									0	
100.04	Chaplaincy	185,854								262,092	1,043
100.05	Mission Services									0	
100.06	Other	594,091								1,533,138	14,726
										0	
										0	
TOTAL		89,526,342	0	0	0	0	0	0	0	189,481,227	473,168
COST TO BE ALLOCATED		26,262,108	0	0	0	0	0	0	0	29,358,599	9,538,618
UNIT COST MULTIPLIER - SCH 8		0.293345	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.154942	20.159052

Provider Name:
BAKERSFIELD MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

	OPER PLANT (SQ FT) 8.00 (Adj 22,23,25)	LAUNDRY & LINEN (PT DAYS) 9.00 (Adj)	HOUSE-KEEPING (SQ FT) 10.00 (Adj 22,23,25)	DIETARY (PATIENT DAYS) 11.00 (Adj 31)	CAFETERIA (GROSS SALARIES) 12.00 (Adj 26-30)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj)	MED REC (GROSS REVENUE) 17.00 (Adj)	SOC SERV (PATIENT DAYS) 18.00 (Adj)	STAT 19.00 (Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	49,025		49,025		5,752,237		2,999,176		165,340,092			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	29,608		29,608		6,305,842		3,799,552		27,403,059			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	21,467		21,467		2,391,170		68,648		27,418,102			
41.01	Catscan	1,122		1,122		649,707		19,494		38,368,775			
41.02	MRI	1,532		1,532		308,242		31,392		6,778,989			
42.00	Radiology - Therapeutic												
43.00	Radioisotope	875		875		292,606		25,537		6,552,785			
44.00	Laboratory	17,081		17,081		4,001,934		61,576		141,007,381			
44.01	Cath Lab	18,666		18,666		1,991,675		661,293		61,479,194			
44.02	Endoscopy	12,136		12,136		779,498		470,562		18,183,084			
44.03	Cardiac Rehab	10,883		10,883		417,979		318,500		740,076			
46.00	Whole Blood & Packed Red Blood									13,922,784			
49.00	Respiratory Therapy	2,536		2,536		2,844,396				51,940,631			
50.00	Physical Therapy	14,380		14,380		351,750				3,550,909			
51.00	Occupational Therapy					77,507				1,058,622			
52.00	Speech Pathology									789,252			
53.00	Electrocardiology					642,320		288		18,993,872			
54.00	Electroencephalography					127,148		35		1,789,677			
55.00	Medical Supplies Charged to Patients								53	54,922,804			
55.01	Implants								47	48,656,624			
56.00	Drugs Charged to Patients									98,059,040			
59.00	Dialysis									5,122,197			
59.01													
59.02													
59.03													
59.04													
60.00	Clinic	3,357		3,357		2,906,328		1,923,596		4,719,775			
60.01	Other Clinic Services												
61.00	Emergency	24,070		24,070		3,563,940		2,283,781		73,785,364			
62.00	Observation Beds												
63.70	Education	2,477		2,477		229,421							
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen												
96.01	Child Care												
96.02	Marketing	830		830		465,717							
99.01	Guest Meals												
99.02	Physician Meals												
100.00	Phoenix Learning Center												
100.01	Public Relations	674		674		78,725							
100.02	Managed Care Development												
100.03	Foundation												
100.04	Chaplaincy	1,043		1,043		185,854							
100.05	Mission Services												
100.06	Other	14,726		14,726		594,091							
TOTAL													
		454,164	76,431	443,164	65,146	74,325,104	0	34,322,911	100	100	1,121,777,114	76,431	0
COST TO BE ALLOCATED													
		3,591,640	1,706,469	3,619,045	2,019,015	2,104,465	0	2,044,765	3,326,811	6,953,382	3,545,601	548,040	0
UNIT COST MULTIPLIER - SCH 8													
		7.908245	22.326916	8.166380	30.992158	0.028314	0.000000	0.059574	33268.112102	69533.816284	0.003161	7.170392	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
BAKERSFIELD MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	8,477,226	(4,445,377)	4,031,849
4.00	New Cap Rel Costs-Movable Equipment	6,973,660	0	6,973,660
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	30,968,981	(4,792,242)	26,176,739
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	29,663,045	(4,351,400)	25,311,645
7.00	Maintenance and Repairs	7,651,517	0	7,651,517
8.00	Operation of Plant	2,330,351	0	2,330,351
9.00	Laundry and Linen Service	878,604	0	878,604
10.00	Housekeeping	2,724,962	0	2,724,962
11.00	Dietary	1,125,417	0	1,125,417
12.00	Cafeteria	1,362,226	(64,184)	1,298,042
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,392,360	0	1,392,360
15.00	Central Services & Supply	1,605,164	0	1,605,164
16.00	Pharmacy	4,308,671	0	4,308,671
17.00	Medical Records and Library	2,241,708	0	2,241,708
18.00	Social Service	360,430	0	360,430
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	24,380,914	48,172	24,429,086
26.00	Intensive Care Unit	7,616,819	0	7,616,819
27.00	Coronary Care Unit		0	0
30.00	NICU	5,853,620	0	5,853,620
			0	0
			0	0
			0	0
			0	0
33.00	Nursery	1,016,138	(48,172)	967,966
34.00	Skilled Nursing Facility	147,517	0	147,517
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
BAKERSFIELD MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 13,936,771	\$ 0	\$ 13,936,771
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	7,985,642	0	7,985,642
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	2,900,648	0	2,900,648
41.01	Catscan	661,481	0	661,481
41.02	MRI	308,245	0	308,245
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	503,102	0	503,102
44.00	Laboratory	7,978,415	25,874	8,004,289
44.01	Cath Lab	2,616,720	0	2,616,720
44.02	Endoscopy	1,064,594	0	1,064,594
44.03	Cardiac Rehab	465,842	0	465,842
46.00	Whole Blood & Packed Red Blood	2,398,364	0	2,398,364
49.00	Respiratory Therapy	2,988,467	0	2,988,467
50.00	Physical Therapy	1,389,146	0	1,389,146
51.00	Occupational Therapy	312,863	0	312,863
52.00	Speech Pathology	224,814	0	224,814
53.00	Electrocardiology	650,917	0	650,917
54.00	Electroencephalography	172,996	0	172,996
55.00	Medical Supplies Charged to Patients	6,597,420	0	6,597,420
55.01	Implants	15,196,133	0	15,196,133
56.00	Drugs Charged to Patients	7,172,729	0	7,172,729
59.00	Dialysis	1,116,217	0	1,116,217
59.01			0	0
59.02			0	0
59.03			0	0
59.04			0	0
60.00	Clinic	4,218,839	0	4,218,839
60.01	Other Clinic Services		0	0
61.00	Emergency	6,199,111	0	6,199,111
62.00	Observation Beds		0	0
63.70	Education	0	287,609	287,609
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 228,138,806	\$ (13,339,720)	\$ 214,799,086
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
96.01	Child Care		0	0
96.02	Marketing	0	2,382,256	2,382,256
99.01	Guest Meals	0	15	15
99.02	Physician Meals	0	64,169	64,169
100.00	Phoenix Learning Center		0	0
100.01	Public Relations	347,241	0	347,241
100.02	Managed Care Development		0	0
100.03	Foundation		0	0
100.04	Chaplaincy	186,448	0	186,448
100.05	Mission Services		0	0
100.06	Other	171,004	889,607	1,060,611
			0	0
			0	0
100.99	SUBTOTAL	\$ 704,693	\$ 3,336,047	\$ 4,040,740
101	TOTAL	\$ 228,843,499	\$ (10,003,673)	\$ 218,839,826

(To Schedule 8)

Provider Name:
BAKERSFIELD MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

	TOTAL ADJ (Page 1)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10 - 13	AUDIT ADJ 14	AUDIT ADJ 15 - 18	AUDIT ADJ 19 - 21	AUDIT ADJ
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01 Catscan	0												
41.02 MRI	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	25,874									25,874			
44.01 Cath Lab	0												
44.02 Endoscopy	0												
44.03 Cardiac Rehab	0												
46.00 Whole Blood & Packed Red Blood	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
55.01 Implants	0												
56.00 Drugs Charged to Patients	0												
59.00 Dialysis	0												
59.01	0												
59.02	0												
59.03	0												
59.04	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
63.70 Education	287,609					287,609							
82.00	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
96.01 Child Care	0												
96.02 Marketing	2,382,256			2,382,256									
99.01 Guest Meals	15							15					
99.02 Physician Meals	64,169							64,169					
100.00 Phoenix Learning Center	0												
100.01 Public Relations	0												
100.02 Managed Care Development	0												
100.03 Foundation	0												
100.04 Chaplaincy	0												
100.05 Mission Services	0												
100.06 Other	889,607	361,667			321,451		206,489						
	0												
	0												
101.00 TOTAL	(\$10,003,673)	0	0	0	0	0	0	0	1,472,936	(2,252,990)	(4,778,242)	(4,445,377)	0

(To Sch 10)

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAKERSFIELD MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010		1467538520		40
Report References							Explanation of Audit Adjustments				
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
MEMORANDUM ADJUSTMENTS											
1	1	E-3	III	XIX	50.00	1	Total Noncontract AB 5 and AB 1183 Recalculations The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A et seq. and are incorporated in Noncontract Schedule 1, Line 9. W&I Code Sections 14105.19 and 14166.245	\$2,349,057	(\$151,591)	\$2,197,466	
2	1	E-3	III	XIX	59.00	1	Protested Amounts To eliminate protested amounts for proper cost determination. 42 CFR 413.20, 413.24 and 413.5 CMS Pub. 15-1, Sections 2300 and 2304 CMS Pub. 15-2, Section 115.2	\$2,795,057	(\$2,795,057)	\$0	

Provider Name			Fiscal Period				Provider NPI		Adjustments	
BAKERSFIELD MEMORIAL HOSPITAL			JULY 1, 2009 THROUGH JUNE 30, 2010				1467538520		40	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
3	10A	A			6.00	7	Administrative and General	\$29,663,045	(\$361,667)	\$29,301,378 *
	10A	A			100.06	7	Other To reclassify gift shop expenses to a nonreimbursable cost center. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328	171,004	361,667	532,671 *
4	10A	A			33.00	7	Nursery	\$1,016,138	(\$48,172)	\$967,966
	10A	A			25.00	7	Adults and Pediatrics To adjust the allocation of nursery expenses for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306	24,380,914	48,172	24,429,086
5	10A	A			6.00	7	Administrative and General	* \$29,301,378	(\$2,382,256)	\$26,919,122 *
	10A	A			96.02	7	Marketing To reclassify marketing expenses to non-reimbursable cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2302.8, 2136, 2300, 2304 and 2328	0	2,382,256	2,382,256
6	10A	A			6.00	7	Administrative and General	* \$26,919,122	(\$321,451)	\$26,597,671 *
	10A	A			100.06	7	Other To reclassify California Heart Institute expenses to a nonreimbursable cost center as not related to patient care. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 504, 2102.3, 2136, 2300, 2304 and 2328	* 532,671	321,451	854,122 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAKERSFIELD MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1467538520		40
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>												
7	10A	A			6.00	7	Administrative and General	*	\$26,597,671	(\$287,609)	\$26,310,062 *	
	10A	A			63.70	7	Education To reclassify Education department expenses to an outpatient cost center as 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, 2300, 2304 and 2328		0	287,609	287,609	
8	10A	A			6.00	7	Administrative and General	*	\$26,310,062	(\$206,489)	\$26,103,573 *	
	10A	A			100.06	7	Other To reclassify Community Benefits Program expenses that are not related to patient care to a nonreimbursable cost center. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328	*	854,122	206,489	1,060,611	
9	10A	A			12.00	7	Cafeteria		\$1,362,226	(\$64,184)	\$1,298,042	
	10A	A			99.01	7	Guest Meals		0	15	15	
	10A	A			99.02	7	Physician Meals To reclassify guest and physician meals expense to the appropriate cost centers. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2105.2, 2300, 2304 and 2328		0	64,169	64,169	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAKERSFIELD MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010		1467538520		40
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report			Line	Col.					
		Work Sheet	Part	Title							
ADJUSTMENTS TO REPORTED COSTS											
	10A	A			6.00	7	Administrative and General	*	\$26,103,573		
10							To reverse the provider's offset of education revenue in conjunction with adjustment 7. 42 CFR 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328			\$2,079	
11							To eliminate donation costs not related to patient care. 42 CFR 413.5(c)(7), 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 608, 610, 2102.3, 2300 and 2304			(45,110)	
12							To reverse provider's offset of gift shop revenue in conjunction with adjustment 3. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328			490,003	
13							To reverse provider's elimination of marketing expense for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2302.8, 2136, 2300, 2304 and 2328			<u>1,025,964</u> \$1,472,936	\$27,576,509 *
14	10A	A			5.00	7	Employee Benefits		\$30,968,981	(\$14,000)	\$30,954,981 *
	10A	A			6.00	7	Administrative and General	*	27,576,509	(2,264,864)	25,311,645
	10A	A			44.00	7	Laboratory To adjust reported home office costs to agree with the auditee Catholic Healthcare West Home Office Audit Report for fiscal period ended June 30, 2010. 42 CFR 413.17, 413.20 and 413.24 CMS Pub. 15-1, Sections 2150.2, 2300 and 2304		7,978,415	25,874	8,004,289

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAKERSFIELD MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010		1467538520		40
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 COSTS											
	10A	A			5.00	7	Employee Benefits	*	\$30,954,981		
15							To adjust health insurance expense to agree with actual paid claims. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 332, 332.1, 1000, 2144.4, 2162, 2162.7, 2300, 2304 and 2328C			\$685,104	
16							To eliminate health insurance expense due to lack of documentation. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 332, 332.1, 1000, 2144.4, 2162, 2162.7, 2300, 2304 and 2328C			(1,417,357)	
17							To eliminate health insurance expense for employees treated at the facility and a related facility. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 332, 332.1, 1000, 2144.4, 2162, 2162.7, 2300, 2304 and 2328C			(4,016,439)	
18							To offset employee copays against cost of health insurance for proper determination of cost. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 332, 332.1, 1000, 2144.4, 2162, 2162.7, 2300, 2304 and 2328C			(29,550) (\$4,778,242)	\$26,176,739

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAKERSFIELD MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1467538520		40
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>ADJUSTMENTS TO REPORTED COSTS</u>												
	10A	A			3.00	7	New Capital Related Costs - Building and Fixtures			\$8,477,226		
19							To eliminate bond interest expense related to the issuance and refinancing of bonds issued prior to October 26, 2006. 42 CFR 413.20, 413.24 and 413.134 CMS Pub. 15-1, Sections 202.1, 202.2, 2300 and 2304 Final Decision Pursuant to Stipulation of the Parties in the matter of Mercy Medical Center - Mt. Shasta, Appeal # HA4-0601-438-DN				(\$3,264,411)	
20							To eliminate bond interest expense due to unnecessary borrowing. 42 CFR 413.20, 413.24 and 413.134 CMS Pub. 15-1, Sections 202.1, 202.2, 2300 and 2304				(1,176,965)	
21							To eliminate revolving loan interest expense due to unnecessary borrowing. 42 CFR 413.20, 413.24 and 413.134 CMS Pub. 15-1, Sections 202.1, 202.2, 2300 and 2304				<u>(4,001)</u> (\$4,445,377)	\$4,031,849

Provider Name			Fiscal Period				Provider NPI		Adjustments		
BAKERSFIELD MEMORIAL HOSPITAL			JULY 1, 2009 THROUGH JUNE 30, 2010				1467538520		40		
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>											
22	9	B-1	6.00	1,3,4	Administrative and General	(Square Feet)	64,562	(2,088)	62,474	*	
	9	B-1	100.06	1,3,4	Other		2,088	2,088	4,176	*	
	9	B-1	100.06	7,8,10	Other		2,088	2,088	4,176	*	
	9	B-1	7.00	7	Total - Square Feet		465,089	2,088	467,177	*	
	9	B-1	8.00	8	Total - Square Feet		448,062	2,088	450,150	*	
	9	B-1	10.00	10	Total - Square Feet		437,062	2,088	439,150	*	
To reclassify California Heart Institute statistics to a nonreimbursable cost center. 42 CFR 413.20, 413.24 and 413.9(c)(3) CMS Pub. 15-1, Sections 504, 2102.3, 2136, 2300, 2304, 2306 and 2328											
23	9	B-1	6.00	1,3,4	Administrative and General	(Square Feet)	*	62,474	(2,477)	59,997	*
	9	B-1	63.70	1,3,4	Education			0	2,477	2,477	
	9	B-1	63.70	7,8,10	Education			0	2,477	2,477	
	9	B-1	7.00	7	Total - Square Feet		*	467,177	2,477	469,654	*
	9	B-1	8.00	8	Total - Square Feet		*	450,150	2,477	452,627	*
	9	B-1	10.00	10	Total - Square Feet		*	439,150	2,477	441,627	*
To reclassify Education department statistics to the appropriate cost center. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, 2306 and 2328											

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments		
BAKERSFIELD MEMORIAL HOSPITAL			JULY 1, 2009 THROUGH JUNE 30, 2010				1467538520		40		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Work Sheet		Cost Report		Line					Col.
ADJUSTMENTS TO REPORTED STATISTICS											
24	9	B-1			6.00	1,3,4	Administrative and General (Square Feet)	*	59,997	(8,613)	51,384
	9	B-1			7.00	1,3,4	Maintenance and Repairs		13,597	1,023	14,620
	9	B-1			8.00	1,3,4	Operation of Plant		17,027	1,977	19,004
	9	B-1			37.00	1,3,4	Operating Room		37,862	11,163	49,025
	9	B-1			39.00	1,3,4	Delivery Room and Labor Room		30,632	(1,024)	29,608
	9	B-1			41.00	1,3,4	Radiology - Diagnostic		22,542	(1,075)	21,467
	9	B-1			41.02	1,3,4	MRI		3,357	(1,825)	1,532
	9	B-1			43.00	1,3,4	Radioisotope		0	875	875
	9	B-1			44.01	1,3,4	Cath Lab		8,274	10,392	18,666
	9	B-1			44.03	1,3,4	Cardiac Rehab		16,180	(5,297)	10,883
	9	B-1			49.00	1,3,4	Respiratory Therapy		2,186	350	2,536
	9	B-1			60.00	1,3,4	Clinic		28,476	(25,119)	3,357
	9	B-1			96.02	1,3,4	Marketing		0	830	830
	9	B-1			100.01	1,3,4	Public Relations		0	674	674
	9	B-1			100.04	1,3,4	Chaplaincy		0	1,043	1,043
	9	B-1			100.06	1,3,4	Other	*	4,176	10,550	14,726
	9	B-1			1.00	1	Total - Square Feet		547,463	(4,076)	543,387
	9	B-1			3.00	3	Total - Square Feet		547,463	(4,076)	543,387
	9	B-1			4.00	4	Total - Square Feet		547,463	(4,076)	543,387
To adjust square footage statistics to agree with provider's records and prior year's findings. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, 2306 and 2328											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAKERSFIELD MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1467538520		40
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
25	9	B-1			8.00	7	Operation of Plant (Square Feet)	17,027	1,977	19,004		
	9	B-1			37.00	7,8,10	Operating Room	37,862	11,163	49,025		
	9	B-1			39.00	7,8,10	Delivery Room and Labor Room	30,632	(1,024)	29,608		
	9	B-1			41.00	7,8,10	Radiology - Diagnostic	22,542	(1,075)	21,467		
	9	B-1			41.02	7,8,10	MRI	3,357	(1,825)	1,532		
	9	B-1			43.00	7,8,10	Radioisotope	0	875	875		
	9	B-1			44.01	7,8,10	Cath Lab	8,274	10,392	18,666		
	9	B-1			44.03	7,8,10	Cardiac Rehab	16,180	(5,297)	10,883		
	9	B-1			49.00	7,8,10	Respiratory Therapy	2,186	350	2,536		
	9	B-1			60.00	7,8,10	Clinic	28,476	(25,119)	3,357		
	9	B-1			96.02	7,8,10	Marketing	0	830	830		
	9	B-1			100.01	7,8,10	Public Relations	0	674	674		
	9	B-1			100.04	7,8,10	Chaplaincy	0	1,043	1,043		
	9	B-1			100.06	7,8,10	Other	*	4,176	10,550		
	9	B-1			7.00	7	Total - Square Feet	*	469,654	3,514		
	9	B-1			8.00	8	Total - Square Feet	*	452,627	1,537		
	9	B-1			10.00	10	Total - Square Feet	*	441,627	1,537		
To adjust square footage statistics to agree with provider's records and prior year's findings. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, 2306 and 2328												

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAKERSFIELD MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1467538520		40
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 STATISTICS												
26	9	B-1			6.00	5	Administrative and General (Gross Salaries)	11,431,818	(32,057)	11,399,761 *		
	9	B-1			100.06	5,12	Other	105,570	32,057	137,627 *		
	9	B-1			12.00	12	Total - Gross Salaries	73,141,445	32,057	73,173,502 *		
							To reclassify gift shop statistics to a nonreimbursable cost center. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2136, 2300, 2304, 2306 and 2328					
27	9	B-1			6.00	5	Administrative and General (Gross Salaries)	* 11,399,761	(317,255)	11,082,506 *		
	9	B-1			100.06	5,12	Other	* 137,627	317,255	454,882 *		
	9	B-1			12.00	12	Total - Gross Salaries	* 73,173,502	317,255	73,490,757 *		
							To reclassify California Heart Institute statistics to a nonreimbursable cost center. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 504, 2102.3, 2136, 2300, 2304, 2306 and 2328					
28	9	B-1			6.00	5	Administrative and General (Gross Salaries)	* 11,082,506	(229,421)	10,853,085 *		
	9	B-1			63.70	5,12	Education	0	229,421	229,421		
	9	B-1			12.00	12	Total - Gross Salaries	* 73,490,757	229,421	73,720,178 *		
							To reclassify Education department statistics to the appropriate cost center. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, 2306 and 2328					
29	9	B-1			6.00	5	Administrative and General (Gross Salaries)	* 10,853,085	(139,209)	10,713,876 *		
	9	B-1			100.06	5,12	Other	* 454,882	139,209	594,091		
	9	B-1			12.00	12	Total - Gross Salaries	* 73,720,178	139,209	73,859,387 *		
							To reclassify Community Benefits Program statistics to a nonreimbursable cost center. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, 2306 and 2328					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAKERSFIELD MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1467538520		40
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 STATISTICS												
30	9	B-1			6.00	5	Administrative and General (Gross Salaries)	*	10,713,876	(465,717)	10,248,159	
	9	B-1			96.02	5,12	Marketing		0	465,717	465,717	
	9	B-1			12.00	12	Total - Gross Salaries	*	73,859,387	465,717	74,325,104	
							To reclassify marketing statistics to a nonreimbursable cost center.					
							42 CFR 413.5, 413.9, 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2102.3, 2136, 2300, 2302.8, 2304, 2306 and 2328					
31	9	B-1			30.00	11	NICU (Patient Days)		6,992	(6,992)	0	
	9	B-1			33.00	11	Nursery		4,293	(4,293)	0	
	9	B-1			11.00	11	Total - Patient Days		76,431	(11,285)	65,146	
							To adjust the dietary statistics for proper cost determination.					
							42 CFR 413.20, 413.24, and 413.50					
							CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2313					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAKERSFIELD MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010		1467538520		40
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENT TO REPORTED PATIENT DAYS											
32	4	D-1	I	XIX	1.00	1	Adults and Pediatrics	59,790	(349)	59,441	
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	7,062	(26)	7,036	
	4A	D-1	II	XIX	47.00	2	NICU	6,992	(23)	6,969	
<p>To eliminate patient days associated with health insurance services provided at the facility and in conjunction with adjustment 17. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 332, 332.1, 1000, 2144.4, 2162, 2162.7, 2300, 2304 and 2328C</p>											

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAKERSFIELD MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1467538520		40
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED TOTAL CHARGES												
33	4	D-1	I		28.00	1	Adults & Pediatrics (Gen Routine)	\$167,680,975	\$4,948,590	\$172,629,565		
	5	C	I		62.00	8	Observation Beds To adjust the reported revenue to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	4,948,590	(4,948,590)	0		
34	5	C	I		37.00	8	Operating Room	\$165,340,092	(\$924,148)	\$164,415,944		
	5	C	I		39.00	8	Delivery and Labor Room	27,403,059	(207,063)	27,195,996		
	5	C	I		41.00	8	Radiology - Diagnostic	27,418,102	(253,230)	27,164,872		
	5	C	I		41.01	8	Catscan	38,368,775	(325,908)	38,042,867		
	5	C	I		41.02	8	MRI	6,778,989	(151,188)	6,627,801		
	5	C	I		43.00	8	Radioisotope	6,552,785	(28,079)	6,524,706		
	5	C	I		44.00	8	Laboratory	141,007,381	(235,587)	140,771,794		
	5	C	I		44.02	8	Endoscopy	18,183,084	(355,910)	17,827,174		
	5	C	I		44.03	8	Cardiac Rehab	740,076	(8,814)	731,262		
	5	C	I		46.00	8	Whole Blood and Packed Red Blood	13,922,784	(14,695)	13,908,089		
	5	C	I		49.00	8	Respiratory Therapy	51,940,631	(59,670)	51,880,961		
	5	C	I		50.00	8	Physical Therapy	3,550,909	(442)	3,550,467		
	5	C	I		52.00	8	Speech Pathology	789,252	(378)	788,874		
	5	C	I		53.00	8	Electrocardiology	18,993,872	(362,049)	18,631,823		
	5	C	I		55.00	8	Medical Supplies Charged to Patients	54,922,804	(213,682)	54,709,122		
	5	C	I		55.01	8	Implants	48,656,624	(304,430)	48,352,194		
	5	C	I		56.00	8	Drugs Charged to Patients	98,059,040	(142,333)	97,916,707		
	5	C	I		60.00	8	Clinic	4,719,775	(19,257)	4,700,518		
	5	C	I		61.00	8	Emergency To eliminate charges associated with health insurance services provided at the facility and in conjunction with adjustment 17. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 332, 332.1, 1000, 2144.4, 2162, 2162.7, 2300, 2304 and 2328C	73,785,364	(453,468)	73,331,896		

Provider Name							Fiscal Period	Provider NPI	Adjustments	
BAKERSFIELD MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010	1467538520	40	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
35	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	6,035.00	255.00	6,290.00 *
	4A	D-1	II	XIX	42.00	4	Medi-Cal Inpatient Days - Nursery	653.00	24.00	677.00 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Inpatient Days - Intensive Care Unit	934.00	43.00	977.00
	4A	D-1	II	XIX	47.00	4	Medi-Cal Inpatient Days - NICU	3,616.00	339.00	3,955.00 *
36	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$5,536,960	\$176,844	\$5,713,804
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room & Labor Room	3,960,435	77,270	4,037,705
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	11,209,470	(8,949,463)	2,260,007
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CAT Scan	2,056,521	68,760	2,125,281
	6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - MRI	467,684	13,846	481,530
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	308,095	20,280	328,375
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	13,782,238	(571,931)	13,210,307
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood	0	1,254,385	1,254,385
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	19,565	9,524,274	9,543,839
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	434,801	(210,003)	224,798
	6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	0	193,429	193,429
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	66,828	4,349	71,177
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	2,843,138	183,662	3,026,800
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	85,683	1,878	87,561
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	4,587,879	205,943	4,793,822
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	11,531,577	590,753	12,122,330
	6	D-4		XIX	59.00	2	Medi-Cal Ancillary Charges - Dialysis	681,444	29,532	710,976
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	3,268,159	113,057	3,381,216
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charged - Total	60,851,011	2,726,865	63,577,876
37	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Charges - Total	\$42,387,796	\$4,021,427	\$46,409,223
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Charges - Total	60,851,011	2,726,865	63,577,876

-Continued on next page-

Provider Name							Fiscal Period		Provider NPI		Adjustments
BAKERSFIELD MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010		1467538520		40
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											
-Continued from previous page-											
38	3	E-3	III	XIX	33.00	1	Deductibles	\$234,574	(\$10,956)	\$223,618	
	1	E-3	III	XIX	57.00	1	Interim Payments	20,606,148	1,136,253	21,742,401	
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claim Summary:</p> <p style="text-align: center;">Report Date: 04/04/12 Payment Period: 07/01/09 - 03/31/12 Service Period: 07/01/09 - 06/30/10 42 CFR 413.5, 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, 2408 and 2409 CCR, Title 22, Sections 51458.1 and 51541</p>											
39	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	* 6,290.00	(10.75)	6,279.25	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Inpatient Days - Nursery	* 677.00	(3.00)	674.00	
	4A	D-1	II	XIX	47.00	4	Medi-Cal Inpatient Days - NICU	* 3,955.00	(17.25)	3,937.75	
<p style="text-align: center;">To adjust Medi-Cal Routine Days to incorporate the late billing penalties for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through 12th month (RAD Code 476) after the month of service, respectively. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1 W & I Code, Section 14115</p>											

Provider Name							Fiscal Period			Provider NPI		Adjustments
BAKERSFIELD MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1467538520		40
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>												
40	1	N/A					Medi-Cal Overpayments To recover Medi-Cal overpayments due to provider's billing error. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2409 CCR, Title 22, Section 51458.1	\$0	\$671,111	\$671,111		