

**REPORT  
ON THE  
COST REPORT REVIEW**

**KINGSBURG DISTRICT HOSPITAL  
KINGSBURG, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER:  
1609919513**

**FISCAL PERIOD ENDED  
MAY 15, 2010**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Linda King  
Auditor: Inosencia Aparicio**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 26, 2012

Administrator  
Kingsburg District Hospital  
1200 Smith Street  
Kingsburg, CA 93631

KINGSBURG DISTRICT HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1609919513  
FISCAL PERIOD ENDED MAY 15, 2010

We have reviewed the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our review was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements.

The data presented in the Summary of Findings represents the reported Medi-Cal settlement due the provider in the amount of \$0 for the above fiscal period which was accepted as filed.

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 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:**  
KINGSBURG DISTRICT HOSPITAL

**Fiscal Period Ended:**  
MAY 15, 2010

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. HSP30682G</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No.</b>		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider No. LTM90006F</b>		
Reported		\$ 346.72
Net Change		\$ 0.00
Audited Cost Per Day		\$ 346.72
Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider No.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement</b> <b>Due Provider (State) - (Lines 1 through 7)</b>	\$ 0	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
KINGSBURG DISTRICT HOSPITAL

**Fiscal Period Ended:**  
MAY 15, 2010

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1) Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1) Provider No.</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1) Provider No.</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ 0	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
KINGSBURG DISTRICT HOSPITAL

Fiscal Period Ended:  
MAY 15, 2010

Provider No.  
HSP30682G

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 0	\$ 0
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)	\$ 0	\$ 0
6. Interim Payments (Adj )	\$ 0	\$ 0
7. Balance Due Provider (State)	\$ 0	\$ 0
8. Duplicate Payments (Adj )	\$ 0	\$ 0
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0

(To Summary of Findings)

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

**Provider Name:**  
KINGSBURG DISTRICT HOSPITAL

**Fiscal Period Ended:**  
MAY 15, 2010

**Provider No:**  
LTM90006F

	<b>REPORTED</b>	<b>AUDITED</b>	<b>DIFFERENCE</b>
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 1,340,767	\$ 1,340,766	\$ (1)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 1,340,767	\$ 1,340,766	\$ (1)
4. Total Distinct Part Patient Days (Adj)	3,867	3,867	0
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 346.72	\$ 346.72	\$ 0.00
<b>DPNF OVERPAYMENT AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
<b>GENERAL INFORMATION</b>			
9. Total Available Distinct Part Beds (C/R, W/S S-3)	20	20	0
10. Total Licensed Capacity (All levels) (Adj)	35	35	0
11. Total Medi-Cal DP Patient Days (Adj)	3,326	3,326	0
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 51,894	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 51,894	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 380,765	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 439,053	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 819,818	N/A