

**REPORT
ON THE
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED
JUNE 30, 2010**

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

**Section Chief: Michael Harrold
Audit Supervisor: Linda King
Auditor: Christiana Aleru**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

October 16, 2013

Alan J. Burgess, CEO
Tehachapi Valley Hospital District
115 West E Street
Tehachapi, CA 93561

TEHACHAPI VALLEY HOSPITAL DISTRICT
NATIONAL PROVIDER IDENTIFIER (NPI) 1275538530
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 \$63,262 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.

Alan J. Burgess
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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, 2010

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1275538530		
Reported	\$ 19,537	
Net Change	\$ (82,799)	
Audited Amount Due Provider (State)	\$ (63,262)	
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)	\$ (63,262)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

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:		
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)	\$ (63,262)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1275538530

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 389,505	\$ 350,132
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 389,505	\$ 350,132
6. Interim Payments (Adj 22)	\$ (369,968)	\$ (386,380)
7. Balance Due Provider (State)	\$ 19,537	\$ (36,248)
8. Credit Balance (Adj 27-28)	\$ 0	\$ (27,014)
9. \$	\$ 0	\$ 0
10. \$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 19,537	\$ (63,262)

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICTFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1275538530

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>389,505</u>	\$ <u>355,717</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 21)	\$ <u>89,590</u>	\$ <u>104,346</u>
3. Inpatient Ancillary Service Charges (Adj 21)	\$ <u>312,549</u>	\$ <u>366,517</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>402,139</u>	\$ <u>470,863</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>12,634</u>	\$ <u>115,146</u>
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 SERVICESProvider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICTFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1275538530

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 154,120	\$ 169,011
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 235,385	\$ 185,458
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)	\$ 389,505	\$ 354,469
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 1,248
8. SUBTOTAL	\$ 389,505	\$ 355,717 (To Schedule 2)
9. Coinsurance (Adj 22)	\$ 0	\$ (5,585)
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 389,505	\$ 350,132 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICTFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1275538530

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	7,068	7,068
2. Inpatient Days (include private, exclude swing-bed)	770	770
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	770	770
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	158	158
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	158	158
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj 23)	2,991	498
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj 23)	2,991	5,484
9. Medi-Cal Days (excluding swing-bed) (Adj 19)	85	99

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj 25)	\$ 0.00	\$ 1,873.31
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj 25)	\$ 0.00	\$ 1,873.31
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj 24)	\$ 185.00	\$ 305.15
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj 24)	\$ 185.00	\$ 305.15
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 4,114,051	\$ 3,859,821
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 295,983
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 295,983
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 553,335	\$ 151,965
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 553,335	\$ 1,673,443
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 1,981,747	\$ 2,417,373
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 2,132,304	\$ 1,442,448

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 3,167,140	\$ 3,167,140
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 3,167,140	\$ 3,167,140
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.673259	\$ 0.455442
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)	\$ 4,113.17	\$ 4,113.17
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)	\$ 2,132,304	\$ 1,442,448

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,769.23	\$ 1,873.31
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 235,385	\$ 185,458
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)	\$ 235,385	\$ 185,458

(To Schedule 3)

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	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	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	13,409	0	0	0	0	0	0	0	0	890,568	263,982
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	16,145	0	0	0	0	0	0	0	0	1,453,134	430,737
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	5,281	0	0	0	0	0	0	0	0	390,452	115,737
50.00 Physical Therapy	0	3,233	0	0	0	0	0	0	0	0	258,711	76,687
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	1,500	445
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	252,952	74,980
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	25,414	0	0	0	0	0	0	0	0	1,648,132	488,538
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Tehachapi Rural Health Clinic	0	6,685	0	0	0	0	0	0	0	0	546,229	161,913
63.51 Mojave Rural Health Clinic	0	6,075	0	0	0	0	0	0	0	0	487,395	144,473
63.52 California City Clinic	0	2,656	0	0	0	0	0	0	0	0	197,860	58,650
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	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	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	15,765	4,673
98.00 Public Relations	0	0	0	0	0	0	0	0	0	0	7,105	2,106
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Telemed. Grant	0	492	0	0	0	0	0	0	0	0	105,558	31,289
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	180,714	0	14,369,612	3,285,534							

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	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	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	59,580	2,727	35,723	0	14,847	0	0	0	0	86,988	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	60,068	0	36,016	0	19,330	0	0	0	0	67,610	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	60,068	0	36,016	0	4,905	0	0	0	0	6,948	0
50.00 Physical Therapy	0	95,926	3,923	57,516	0	4,084	0	0	0	0	11,489	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	4,391	0	2,633	0	0	0	0	0	0	3,422	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	70,252	0	42,122	0	0	0	0	289,985	0	6,037	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	646,522	17,391	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	85,071	15,599	51,007	0	22,659	0	182,990	0	0	90,910	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Tehachapi Rural Health Clinic	0	0	0	0	0	8,056	0	65,002	0	0	5,371	0
63.51 Mojave Rural Health Clinic	0	0	0	0	0	0	0	91,292	0	0	5,801	0
63.52 California City Clinic	0	0	0	0	0	0	0	16,050	0	0	4,141	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	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	0	0
97.00 Research	0	6,098	0	3,656	0	0	0	0	0	0	0	0
98.00 Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Telemed. Grant	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	899,371	86,948	504,186	913,756	146,253	0	760,388	289,985	646,522	352,640	0

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

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
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	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	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	1,354,415	0	1,354,415
41.01	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	2,066,895	0	2,066,895
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	614,126	0	614,126
50.00 Physical Therapy	0	0	0	0	0	0	0	0	508,336	0	508,336
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	12,390	0	12,390
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	736,328	0	736,328
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	663,912	0	663,912
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	2,584,906	0	2,584,906
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
63.50 Tehachapi Rural Health Clinic	0	0	0	0	0	0	0	0	786,571	0	786,571
63.51 Mojave Rural Health Clinic	0	0	0	0	0	0	0	0	728,961	0	728,961
63.52 California City Clinic	0	0	0	0	0	0	0	0	276,701	0	276,701
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	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	0
97.00 Research	0	0	0	0	0	0	0	0	30,193	0	30,193
98.00 Public Relations	0	0	0	0	0	0	0	0	9,211	0	9,211
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00 Telemed. Grant	0	0	0	0	0	0	0	0	136,847	0	136,847
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	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>14,369,612</u>	<u>0</u>	<u>14,369,612</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
	5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08		7.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(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	547,481								890,568	
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory	659,175								1,453,134	
44.01	Pathological Lab									0	
46.00	Whole Blood									0	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	215,601								390,452	
50.00	Physical Therapy	131,996								258,711	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology									1,500	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									252,952	
56.00	Drugs Charged to Patients									0	
57.00	Renal Dialysis									0	
58.00	ASC (Non-Distinct Part)									0	
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency	1,037,619								1,648,132	
62.00	Observation Beds									0	
63.50	Tehachapi Rural Health Clinic	272,942								546,229	
63.51	Mojave Rural Health Clinic	248,012								487,395	
63.52	California City Clinic	108,438								197,860	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen									0	
97.00	Research									15,765	
98.00	Public Relations									7,105	
99.00	Nonpaid Workers									0	
99.01										0	
99.02										0	
99.03										0	
99.04										0	
99.05										0	
100.00	Telemed. Grant	20,071								105,558	
100.01										0	
100.02										0	
100.03										0	
100.04										0	
TOTAL	7,378,167	0	0	0	0	0	0	0	0	11,084,078	0
COST TO BE ALLOCATED	180,714	0	0	0	0	0	0	0	0	3,285,534	0
UNIT COST MULTIPLIER - SCH 8	0.024493	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.296419	0.000000

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2010

	OPER PLANT (SQ FT) 8.00 (Adj 14)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj)	HOUSE-KEEPING (SQ FT) 10.00 (Adj 14)	DIETARY (MEALS SERVED) 11.00 (Adj)	CAFETERIA (FTES) 12.00 (Adj)	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 (PAT. REV.) 17.00 (Adj 15)	SOC SERV (TIME SPENT) 18.00 (Adj)	STAT 19.00 (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room											
38.00	Recovery Room											
39.00	Delivery Room and Labor Room											
40.00	Anesthesiology											
41.00	Radiology - Diagnostic	977	2,502	977		669				8,736,861		
41.01												
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope											
44.00	Laboratory	985		985		871				6,790,598		
44.01	Pathological Lab											
46.00	Whole Blood											
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy	985		985		221				697,845		
50.00	Physical Therapy	1,573	3,600	1,573		184				1,153,966		
51.00	Occupational Therapy											
52.00	Speech Pathology											
53.00	Electrocardiology	72		72						343,739		
54.00	Electroencephalography											
55.00	Medical Supplies Charged to Patients	1,152		1,152				317,266		606,336		
56.00	Drugs Charged to Patients								268,655	1,746,672		
57.00	Renal Dialysis											
58.00	ASC (Non-Distinct Part)											
59.00												
59.01												
59.02												
59.03												
60.00	Clinic											
60.01	Other Clinic Services											
61.00	Emergency	1,395	14,313	1,395		1,021		21,229		9,130,810		
62.00	Observation Beds											
63.50	Tehachapi Rural Health Clinic					363		7,541		539,440		
63.51	Mojave Rural Health Clinic							10,591		582,592		
63.52	California City Clinic							1,862		415,922		
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen											
97.00	Research	100		100								
98.00	Public Relations											
99.00	Nonpaid Workers											
99.01												
99.02												
99.03												
99.04												
99.05												
100.00	Telemed. Grant											
100.01												
100.02												
100.03												
100.04												
TOTAL	14,748	79,780	13,789	23,693	6,590	0	88,214	317,266	268,655	35,418,303	0	0
COST TO BE ALLOCATED	899,371	86,948	504,186	913,756	146,253	0	760,388	289,985	646,522	352,640	0	0
UNIT COST MULTIPLIER - SCH 8	60.982551	1.089841	36.564357	38.566510	22.193119	0.000000	8.619815	0.914012	2.406513	0.009956	0.000000	0.000000

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
TEHACHAPI VALLEY HOSPITAL DISTRICT

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	42,114	0	42,114
4.00	New Cap Rel Costs-Movable Equipment	380,969	55,899	436,868
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	180,714	0	180,714
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	4,189,027	(1,040,597)	3,148,430
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	669,233	0	669,233
9.00	Laundry and Linen Service	25,259	0	25,259
10.00	Housekeeping	353,734	0	353,734
11.00	Dietary	608,258	0	608,258
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	556,510	0	556,510
15.00	Central Services & Supply	184,112	0	184,112
16.00	Pharmacy	480,828	0	480,828
17.00	Medical Records and Library	201,903	0	201,903
18.00	Social Service		0	0
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)	1,509,475	0	1,509,475
26.00	Intensive Care Unit		0	0
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility		0	0
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:
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$	\$ 0	\$ 0
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	912,705	(55,899)	856,806
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	1,416,470	0	1,416,470
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	364,652	0	364,652
50.00	Physical Therapy	222,710	0	222,710
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	317,266	(88,312)	228,954
56.00	Drugs Charged to Patients		0	0
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	1,593,657	0	1,593,657
62.00	Observation Beds		0	0
63.50	Tehachapi Rural Health Clinic	511,546	0	511,546
63.51	Mojave Rural Health Clinic	456,322	0	456,322
63.52	California City Clinic	195,204	0	195,204
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 15,372,668	\$ (1,128,909)	\$ 14,243,759
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		13,682	13,682
98.00	Public Relations		7,105	7,105
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Telemed. Grant	105,066	0	105,066
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 105,066	\$ 20,787	\$ 125,853
101	TOTAL	\$ 15,477,734	\$ (1,108,122)	\$ 14,369,612

(To Schedule 8)

Provider Name							Fiscal Period		Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT							JULY 1, 2009 THROUGH JUNE 30, 2010		1275538530		28
Report References							Explanation of Audit Adjustments				
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1	10A	A			41.00	7	Radiology-Diagnostic	\$912,705	(\$55,899)	\$856,806	
	10A	A			4.00	7	New Capital Related Costs-Movable Equipment To reclassify capital related costs for proper cost determination. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306, 2307 and 2806 CMS Pub. 15-2, Section 2408	380,969	55,899	436,868	
2	10A	A			55.00	7	Medical Supplies Charged to Patients	\$317,266	(\$88,312)	\$228,954	
	10A	A			6.00	7	Administrative and General To reclassify sales tax and freight expenses to Administration and General for proper cost determination. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306 CMS Pub. 15-2, Section 2407	4,189,027	88,312	4,277,339 *	
3	10A	A			6.00	7	Administrative and General	* \$4,277,339	(\$7,105)	\$4,270,234 *	
	10A	A			98.00	7	Public Relations To reclassify Health Fair cost from administration to public relations cost center for proper cost determination and due to lack of documentation. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2136.2	0	7,105	7,105	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT							JULY 1, 2009 THROUGH JUNE 30, 2010			1275538530		28
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												
	10A	A			6.00	7	Administrative and General	*	\$4,270,234			
4							To eliminate expense for assets that should have been capitalized. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 108, 2300, 2154.4(b) and 2155		(\$1,014,024)			
5							To eliminate pre-paid insurance expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(37,589)			
6							To eliminate sales tax and freight expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(31,593)			
7							To eliminate other direct expenses due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(23,815)			
8							To eliminate entertainment and donation expenses not related to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300 and 2304		(6,576)			
9							To eliminate contribution/donation costs not related to patient care. 42 CFR 413.5(c)(7) and 413.9 CMS Pub. 15-1, Sections 2102.3, 2103, 2300 and 2304		(4,300)			
10							To eliminate expense not related to audit period. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		<u>(1,085)</u> (\$1,118,982)	\$3,151,252 *		

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments		
TEHACHAPI VALLEY HOSPITAL DISTRICT			JULY 1, 2009 THROUGH JUNE 30, 2010				1275538530		28		
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											
11	10A	A			6.00	7	Administrative and General To adjust reported holiday party expenses for reasonableness. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.1, 2102.3, 2105.8, 2300 and 2304	*	\$3,151,252	(\$2,822)	\$3,148,430
12	10A	A			97.00	7	Research To include community education expense in a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328		\$0	\$13,682	\$13,682

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT							JULY 1, 2009 THROUGH JUNE 30, 2010			1275538530		28
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												
13	9	B-1			97.00	3,4	Research (Square Footage)	0	100	100		
	9	B-1			3.00	3	Total statistics - Square Feet	22,893	100	22,993		
	9	B-1			4.00	4	Total statistics - Square Feet	22,893	100	22,993		
							To establish square footage for community health education in a nonreimbursable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2306 and 2328					
14	9	B-1			97.00	8,10	Research (Square Footage)	0	100	100		
	9	B-1			8.00	8	Total statistics - Square Feet	14,648	100	14,748		
	9	B-1			10.00	10	Total statistics - Square Feet	13,689	100	13,789		
							To establish square footage for community health education in a nonreimbursable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2306 and 2328					
15	9	B-1			41.00	17	Radiology - Diagnostic (Patient Revenues)	7,595,694	1,141,167	8,736,861		
	9	B-1			17.00	17	Total Statistics - Patient Revenues	34,277,136	1,141,167	35,418,303		
							To adjust reported total patient revenue statistics to include charges for PBPs 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, Sections 2182 and 2304					

Provider Name				Fiscal Period				Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT				JULY 1, 2009 THROUGH JUNE 30, 2010				1275538530		28
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part							
ADJUSTMENTS TO REPORTED TOTAL CHARGES										
16	5	C			62.00	8	Observation Beds 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	\$1,506,382	(\$1,506,382)	\$0
17	5	C			41.00	8	Radiology - Diagnostic To adjust reported total hospital charges to include charges for PBPs 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, Sections 2182 and 2304	\$7,595,694	\$1,141,167	\$8,736,861

Provider Name			Fiscal Period				Provider NPI		Adjustments	
TEHACHAPI VALLEY HOSPITAL DISTRICT			JULY 1, 2009 THROUGH JUNE 30, 2010				1275538530		28	
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 PROVIDER-BASED PHYSICIANS										
18	7	Not Reported			41.00	Radiology - Diagnostic (PBP Remuneration)	\$0	\$271,748	\$271,748	
	7	Not Reported			41.00	Radiology - Diagnostic (Total Charges)	0	8,736,861	8,736,861	
To include physician remuneration and total charges applicable to PBP reimbursement. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2182 and 2304										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
TEHACHAPI VALLEY HOSPITAL DISTRICT			JULY 1, 2009 THROUGH JUNE 30, 2010				1275538530		28	
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		XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	85	14	99
20	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	\$30,880	\$9,256	\$40,136
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	75,994	11,676	87,670
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	74,560	18,529	93,089
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	616	287	903
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	2,608	1,897	4,505
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	6,174	1,145	7,319
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	66,371	6,952	73,323
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency Room	55,346	4,226	59,572
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	312,549	53,968	366,517
21	2	E-3	III	XIX	10.00	1	Medi-Cal Routing Charges - Total	\$89,590	\$14,756	\$104,346
	2	E-3	III	XIX	10.00	1	Medi-Cal Ancillary Charges - Total	312,549	53,968	366,517
22	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	\$0	\$5,585	\$5,585
	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	369,968	16,412	386,380
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2009 through June 30, 2010 Payment Period: July 1, 2009 through June 30, 2013 Report Date: July 18, 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, Sections 51173, 51511, 51541, and 51542										

Provider Name				Fiscal Period				Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT				JULY 1, 2009 THROUGH JUNE 30, 2010				1275538530		28
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										
23	4	D-1	I	XIX	7.00	1	Medi-Cal NF Swing Bed Days through July 31, 2009	2,991	(2,493)	498
	4	D-1	I	XIX	8.00	1	Medi-Cal NF Swing Bed Days after July 31, 2009 To reclassify patient days for proper cost determination. 42 CFR 413.53(a)(2) CMS Pub. 15-1, Section 2230.5	2,991	2,493	5,484
24	4	D-1	I	XIX	19.00	1	Medi-Cal NF Swing Bed Rate through July 31, 2009	\$185.00	\$120.15	\$305.15
	4	D-1	I	XIX	20.00	1	Medi-Cal NF Swing Bed Rate after July 31, 2009 To adjust Medi-Cal Swing Bed rates for proper cost determination. 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2230.5B, 2300 and 2304 CCR, Title 22, Section 51511(a)(4)	185.00	120.15	305.15
25	4	D-1	I	XIX	17.00	1	Medicare SNF Swing-bed Rate through December 31, 2009	\$0	\$1,873.31	\$1,873.31
	4	D-1	I	XIX	18.00	1	Medicare SNF Swing-bed Rate after December 31, 2009 To include Medicare swing-bed rates to agree with critical access hospital reimbursement methodology for proper cost determination. 42 CFR 413.53 CMS Pub. 15-1, Sections 2230.5 and 2231 CMS Pub. 15-2, Section 3622.1	0	1,873.31	1,873.31
26	7	Not Reported		Medi-Cal Ancillary Charges - Radiology - Diagnostic To adjust Medi-Cal charges applicable to PBP reimbursement to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2009 through June 30, 2010 Payment Period: July 1, 2009 through June 30, 2013 Report Date: July 18, 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				\$0	\$40,136	\$40,136

Provider Name				Fiscal Period				Provider NPI		Adjustments
TEHACHAPI VALLEY HOSPITAL DISTRICT				JULY 1, 2009 THROUGH JUNE 30, 2010				1275538530		28
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 OTHER MATTERS</u>										
	1	N/A					Amount Due State	\$0		
27							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, Section 50761 and 51458.1		\$26,589	
28							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		<u>425</u> \$27,014	\$27,014