

**REPORT  
ON THE  
COST REPORT REVIEW**

**TEHACHAPI VALLEY HOSPITAL DISTRICT  
TEHACHAPI, CALIFORNIA  
PROVIDER NUMBER: ZZT30446F  
NPI NUMBER: 1275538530**

**FISCAL PERIOD ENDED  
JUNE 30, 2008**

**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**



DAVID MAXWELL-JOLLY  
*Director*

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



ARNOLD SCHWARZENEGGER  
*Governor*

November 1, 2010

Joseph Demont, Chief Financial Officer  
Tehachapi Valley Hospital District  
115 West E Street  
Tehachapi, CA 93561

PROVIDER: TEHACHAPI VALLEY HOSPITAL DISTRICT  
PROVIDER NO: ZZT30446F  
NPI NO: 1275538530  
FISCAL PERIOD ENDED JUNE 30, 2008

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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$70,196 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 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.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief  
Office of Administrative Appeals and Hearings  
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 95899-7413

**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 95814-5005  
(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, 2008

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. ZZT30446F</b>		
Reported	\$ 27,490	
Net Change	\$ (97,686)	
Audited Amount Due Provider (State)	\$ (70,196)	
<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.</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
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 Due Provider (State) - (Lines 1 through 7)</b>	\$ (70,196)	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
TEHACHAPI VALLEY HOSPITAL DISTRICT

**Fiscal Period Ended:**  
JUNE 30, 2008

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE 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>11. Rural Health Clinic (RHC SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>	<b>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)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>	<b>Provider No.</b>		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC 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>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>		\$ (70,196)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:  
JUNE 30, 2008

Provider No.  
ZZT30446F

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>194,869</u>	\$ <u>136,939</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>194,869</u>	\$ <u>136,939</u>
6. Interim Payments (Adj 12)	\$ <u>(167,379)</u>	\$ <u>(157,171)</u>
7. Balance Due Provider (State)	\$ <u>27,490</u>	\$ <u>(20,232)</u>
8. Duplicate Payments (Adj 16)	\$ <u>0</u>	\$ <u>(49,964)</u>
9.	\$ <u>0</u>	\$ <u>0</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>27,490</u></u>	\$ <u><u>(70,196)</u></u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICTFiscal Period Ended:  
JUNE 30, 2008Provider No.  
ZZT30446F

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 194,869 \$ 136,939

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 11) \$ 54,320 \$ 51,4103. Inpatient Ancillary Service Charges (Adj 11) \$ 154,904 \$ 139,2954. Total Charges - Medi-Cal Inpatient Services \$ 209,224 \$ 190,7055. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 14,355 \$ 53,7666. Excess of Reasonable Cost Over Customary Charges  
(Line 1 minus Line 4) \$ 0 \$ 0  
(To Schedule 1)

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

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICTFiscal Period Ended:  
JUNE 30, 2008Provider No.  
ZZT30446F

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 58,404	\$ 48,077
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 136,465	\$ 88,862
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)	\$ 194,869	\$ 136,939
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 194,869	\$ 136,939
	(To Schedule 2)	
9. Coinsurance (Adj )	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj )	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 194,869	\$ 136,939
	(To Schedule 1)	



COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICTFiscal Period Ended:  
JUNE 30, 2008Provider No.  
ZZT30446F

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj )	7,566	7,566
2. Inpatient Days (include private, exclude swing-bed)	746	746
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	746	746
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	331	331
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj 13)	3,312	541
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj 13)	3,177	5,948
9. Medi-Cal Days (excluding swing-bed) (Adj 9)	56	53

## 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 14)	\$ 165.00	\$ 269.26
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj 14)	\$ 165.00	\$ 285.35
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 3,695,198	\$ 3,649,214
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)	\$ 546,480	\$ 145,670
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 524,205	\$ 1,697,262
26. Total Swing-Bed Cost (Sum of Lines 22 to 25) (Adj 15)	\$ 1,877,289	\$ 2,398,438
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 1,817,909	\$ 1,250,776

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 2,900,618	\$ 2,900,618
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 2,900,618	\$ 2,900,618
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.626732	\$ 0.431210
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)	\$ 3,888.23	\$ 3,888.23
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)	\$ 1,817,909	\$ 1,250,776

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,436.88	\$ 1,676.64
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 136,465	\$ 88,862
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)	\$ 136,465	\$ 88,862

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICTFiscal Period Ended:  
JUNE 30, 2008Provider No.  
ZZT30446F

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
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
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
<b>ADMINISTRATIVE DAYS</b>		
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
<b>ADMINISTRATIVE DAYS</b>		
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)	\$ 0	\$ 0

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICTFiscal Period Ended:  
JUNE 30, 2008Provider No.  
ZZT30446F

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, 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
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, 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
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
ZZT30446F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 8)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	1,338,737	5,286,927	0.253216	14,782	3,743
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	1,762,863	4,307,276	0.409276	21,153	8,657
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing and Processing	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	645,697	2,416,533	0.267200	57,624	15,397
50.00	Physical Therapy	629,904	1,712,931	0.367735	0	0
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	9,174	165,974	0.055276	692	38
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	548,596	541,308	1.013463	3,565	3,613
56.00	Drugs Charged to Patients	490,180	1,173,277	0.417787	26,965	11,266
57.00	Renal Dialysis	0	0	0.000000	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00		0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	1,898,287	5,137,368	0.369506	14,514	5,363
62.00	Observation Beds	0	0	0.000000	0	0
63.50	Tehachapi Rural Health Clinic	625,600	484,993	1.289916	0	0
63.51	Mojave Rural Health Clinic	668,431	520,816	1.283430	0	0
63.52	California City Clinic	126,737	64,595	1.962019	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
88.00	Interest Expense	0	0	0.000000	0	0
TOTAL		\$ 8,744,205	\$ 21,811,998		\$ 139,295	\$ 48,077

(To Schedule 3)

\* From Schedule 8, Column 27



COMPUTATION OF PROFESSIONAL  
COMPONENT OF HOSPITAL BASED  
PHYSICIAN'S REMUNERATION

Provider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:  
JUNE 30, 2008

Provider No:  
ZZT30446F

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
40.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$	\$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Schedule 3)









STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:  
JUNE 30, 2008

	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	ADMINIS-TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>												
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	17,868	0	0	0	0	0	0	0	0	946,464	240,025
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	16,954	0	0	0	0	0	0	0	0	1,292,358	328,091
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	8,278	0	0	0	0	0	0	0	0	424,499	107,768
50.00 Physical Therapy	0	4,156	0	0	0	0	0	0	0	0	378,217	96,018
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	1,101	280
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	181,980	46,199
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	25,643	0	0	0	0	0	0	0	0	1,256,952	319,103
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Tehachapi Rural Health Clinic	0	5,203	0	0	0	0	0	0	0	0	474,401	120,436
63.51 Mojave Rural Health Clinic	0	6,533	0	0	0	0	0	0	0	0	502,851	127,659
63.52 California City Clinic	0	1,462	0	0	0	0	0	0	0	0	94,871	24,085
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
88.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTE</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	2,851	0	0	0	0	0	0	0	0	477,049	121,109
98.00 Physicians' Private Office	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	661	168
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
<b>TOTAL</b>	<b>0</b>	<b>202,230</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,000,705</b>	<b>2,632,244</b>



STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:  
JUNE 30, 2008

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
<b>ANCILLARY COST CENTERS</b>												
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	47,641	1,967	33,438	0	12,280	0	0	0	0	57,922	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	48,031	0	33,711	0	13,482	0	0	0	0	47,189	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	48,031	0	33,711	0	5,213	0	0	0	0	26,475	0
50.00 Physical Therapy	0	76,704	2,830	53,836	0	3,533	0	0	0	0	18,766	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 Electrocardiography	0	3,511	0	2,464	0	0	0	0	0	0	1,818	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	56,175	0	39,427	0	0	0	0	218,884	477,326	5,930	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	12,854	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	68,024	11,252	47,744	0	14,597	0	124,332	0	0	56,283	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	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	4,229	0	21,221	0	0	5,313	0
63.51 Mojave Rural Health Clinic	0	0	0	0	0	0	0	32,215	0	0	5,706	0
63.52 California City Clinic	0	0	0	0	0	0	0	7,072	0	0	708	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
88.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTE</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	4,876	0	3,422	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	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	719,151	62,721	471,926	720,173	103,483	0	457,548	218,884	477,326	292,121	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Fiscal Period Ended:  
JUNE 30, 2008

Provider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICT

	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 STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
<b>GENERAL SERVICE COST CENTER</b>											
1.00 Old Cap Rel Costs-Bldg & Fixtures											
2.00 Old Cap Rel Costs-Movable Equipmer											
3.00 New Cap Rel Costs-Bldg & Fixtures											
4.00 New Cap Rel Costs-Movable Equipme											
4.01											
4.02											
4.03											
4.04											
4.05											
4.06											
4.07											
4.08											
5.00 Employee Benefits											
6.01 Non-Patient Telephones											
6.02 Data Processing											
6.03 Purchasing/Receiving											
6.04 Patient Admitting											
6.05 Patient Business Office											
6.06											
6.07											
6.08											
6.00 Administrative and General											
7.00 Maintenance and Repairs											
8.00 Operation of Plant											
9.00 Laundry and Linen Service											
10.00 Housekeeping											
11.00 Dietary											
12.00 Cafeteria											
13.00 Maintenance of Personnel											
14.00 Nursing Administration											
15.00 Central Services & Supply											
16.00 Pharmacy											
17.00 Medical Records and Library											
18.00 Social Service											
19.00											
19.02	0	0	0	0	0	0	0	0	0	0	0
19.03	0	0	0	0	0	0	0	0	0	0	0
20.00	0	0	0	0	0	0	0	0	0	0	0
21.00 Nursing School	0	0	0	0	0	0	0	0	0	0	0
22.00 Intern & Res Service-Salary & Fringes	0	0	0	0	0	0	0	0	0	0	0
23.00 Intern & Res Other Program	0	0	0	0	0	0	0	0	0	0	0
24.00 Paramedical Ed Program	0	0	0	0	0	0	0	0	0	0	0
<b>INPATIENT ROUTINE COST CENTE</b>											
25.00 Adults & Pediatrics (Gen Routine)	0	0	0	0	0	0	0	0	0	0	0
26.00 Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0
27.00 Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0
28.00 Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0
29.00 Surgical Intensive Care	0	0	0	0	0	0	0	0	0	0	0
30.00 Subprovider I	0	0	0	0	0	0	0	0	0	0	0
31.00 Subprovider II	0	0	0	0	0	0	0	0	0	0	0
32.00	0	0	0	0	0	0	0	0	0	0	0
33.00 Nursery	0	0	0	0	0	0	0	0	0	0	0
34.00 Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0	0	0
35.00 Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0
36.00 Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0
36.01 Subacute Care Unit II	0	0	0	0	0	0	0	0	0	0	0
36.02 Transitional Care Unit	0	0	0	0	0	0	0	0	0	0	0
									3,649,214		3,649,214

Provider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:  
JUNE 30, 2008

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	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
<b>ANCILLARY COST CENTERS</b>											
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	1,338,737	0	1,338,737
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	1,762,863	0	1,762,863
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	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	645,697	0	645,697
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	629,904	0	629,904
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiography	0	0	0	0	0	0	0	0	9,174	0	9,174
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	548,596	0	548,596
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	490,180	0	490,180
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	1,898,287	0	1,898,287
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	625,600	0	625,600
63.51 Mojave Rural Health Clinic	0	0	0	0	0	0	0	0	668,431	0	668,431
63.52 California City Clinic	0	0	0	0	0	0	0	0	126,737	0	126,737
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
88.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>											
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	606,457	0	606,457
98.00 Physicians' Private Office	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
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	829	0	829
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
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>19,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,000</b>	<b>13,000,705</b>	<b>0</b>	<b>13,000,705</b>









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, 2008

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCU COST)	MAINT & REPAIRS (SQ FT)
	(Adj)	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)		7.00 (Adj)
<b>ANCILLARY COST CENTERS</b>											
37.00											
38.00											
39.00											
40.00											
41.00	607,881									945,464	
41.01											
41.02											
42.00											
43.00											
44.00	577,091									1,292,358	
44.01											
46.00											
47.00											
48.00											
49.00	281,789									424,499	
50.00	141,473									378,217	
51.00											
52.00											
53.00										1,101	
54.00											
55.00										181,980	
56.00											
57.00											
58.00											
59.00											
59.01											
59.02											
59.03											
60.00											
60.01											
61.00	872,866									1,256,852	
62.00											
63.50	177,100									474,401	
63.51	222,374									502,851	
63.52	49,781									94,871	
84.00											
85.00											
88.00											
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00											
97.00	97,032									477,049	
98.00											
99.00											
99.01											
99.02											
99.03											
99.04											
99.05											
100.00											
100.01										661	
100.02											
100.03											
100.04											
TOTAL	6,883,731	0	0	0	0	0	0	0	0	10,368,461	0
COST TO BE ALLOCATED	202,230	0	0	0	0	0	0	0	0	2,632,244	0
UNIT COST MULTIPLIER - SCH 8	0.029378	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.253870	0.000000



STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:  
JUNE 30, 2008

	OPER PLANT (SQ FT) (Adj 7)	LAUNDRY & LINEN (LB LNDRY) (Adj 7)	HOUSE-KEEPING (SQ FT) (Adj 7)	DIETARY (MEALS SERVED) (Adj 5)	CAFETERIA (FTES) (Adj 5)	MAINT OF PERSONNEL (# HOUSED) (Adj)	NURSING ADMIN (NURSE HR) (Adj)	CENT SERV & SUPPLY (CST REQ) (Adj)	PHARMACY (COSTS REQUIS) (Adj)	MED REC (PAT REV) (Adj)	SOC SERV (TIME SPENT) (Adj)	STAT (Adj)
<b>ANCILLARY COST CENTERS</b>												
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	848					5,286,927		
41.01												
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope Laboratory											
44.00	Laboratory											
44.01	Pathological Lab											
46.00	Whole Blood											
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy											
50.00	Physical Therapy											
51.00	Occupational Therapy											
52.00	Speech Pathology											
53.00	Electrocardiography	72		72								
54.00	Electroencephalography											
55.00	Medical Supplies Charged to Patients	1,152	1,152					100		165,974		
56.00	Drugs Charged to Patients											
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											
62.00	Observation Beds											
63.50	Tehachapi Rural Health Clinic											
63.51	Mojava Rural Health Clinic											
63.52	California City Clinic											
84.00												
85.00												
88.00	Interest Expense											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen											
97.00	Research											
98.00	Physicians' Private Office											
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	23,801	7,146	0	131,006	100	100	26,664,017	0	0
COST TO BE ALLOCATED	719,151	62,721	471,926	720,173	103,483	0	457,548	218,884	477,326	292,121	0	0
UNIT COST MULTIPLIER - SCH 8	48.762642	0.786168	34.224815	30.258095	14.481180	0.000000	3.492571	2188.840279	4773.263484	0.010956	0.000000	0.000000

Provider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:  
JUNE 30, 2008

**GENERAL SERVICE COST CENTERS**

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)
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
19.02	19.03	20.00	21.00	22.00	23.00	24.00
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
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						
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						

Old Cap Rel Costs-Bldg & Fixtures  
Old Cap Rel Costs-Movable Equipment  
New Cap Rel Costs-Bldg & Fixtures  
New Cap Rel Costs-Movable Equipment

Employee Benefits  
Non-Patient Telephones  
Data Processing  
Purchasing/Receiving  
Patient Admitting  
Patient Business Office

Administrative and General  
Maintenance and Repairs  
Operation of Plant  
Laundry and Linen Service  
Housekeeping  
Dietary  
Cafeteria  
Maintenance of Personnel  
Nursing Administration  
Central Services & Supply  
Pharmacy  
Medical Records and Library  
Social Service

Nursing School  
Intern & Res Service-Salary & Fringes  
Intern & Res Other Program  
Paramedical Ed Program

**INPATIENT ROUTINE COST CENTERS**

Adults & Pediatrics (Gen Routine)  
Intensive Care Unit  
Coronary Care Unit  
Neonatal Intensive Care Unit  
Surgical Intensive Care  
Subprovider I  
Subprovider II  
Nursery  
Medicare Certified Nursing Facility  
Distinct Part Nursing Facility  
Adult Subacute Care Unit  
Subacute Care Unit II  
Transitional Care Unit



## TRIAL BALANCE OF EXPENSES

Provider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICT

Fiscal Period Ended:  
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
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	309,577	0	309,577
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	202,230	0	202,230
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	2,674,660	(155,467)	2,519,193
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	553,770	0	553,770
9.00	Laundry and Linen Service	16,488	0	16,488
10.00	Housekeeping	346,317	0	346,317
11.00	Dietary	491,232	0	491,232
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	343,409	0	343,409
15.00	Central Services & Supply	141,590	0	141,590
16.00	Pharmacy	365,527	0	365,527
17.00	Medical Records and Library	174,227	0	174,227
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
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	1,703,201	0	1,703,201
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, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
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	912,662	0	912,662
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	1,260,338	0	1,260,338
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	401,154	0	401,154
50.00	Physical Therapy	350,001	0	350,001
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	164,360	0	164,360
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	1,228,277	(18,305)	1,209,972
62.00	Observation Beds		0	0
63.50	Tehachapi Rural Health Clinic	448,641	0	448,641
63.51	Mojave Rural Health Clinic	477,963	0	477,963
63.52	California City Clinic	93,409	0	93,409
84.00			0	0
85.00			0	0
88.00	Interest Expense	0	0	0
	<b>SUBTOTAL</b>	\$ 12,701,147	\$ (173,772)	\$ 12,527,375
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research	469,426	3,243	472,669
98.00	Physicians' Private Office		0	0
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	661	0	661
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	<b>SUBTOTAL</b>	\$ 470,087	\$ 3,243	\$ 473,330
101	<b>TOTAL</b>	\$ 13,171,234	\$ (170,529)	\$ 13,000,705

(To Schedule 8)





Provider Name:  
TEHACHAPI VALLEY HOSPITAL DISTRICT

Page 1  
Fiscal Period Ended:  
JUNE 30, 2008

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
<b>ANCILLARY COST CENTERS</b>													
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	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
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	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												
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	(18,305)				(18,305)								
62.00 Observation Beds	0												
63.50 Tehachapi Rural Health Clinic	0												
63.51 Mojave Rural Health Clinic	0												
63.52 California City Clinic	0												
84.00	0												
85.00	0												
88.00 Interest Expense	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	3,243	3,243											
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
99.01	0												
99.02	0												
99.03	0												
99.04	0												
99.05	0												
100.00 Telemed Grant	0												
100.01	0												
100.02	0												
100.03	0												
100.04	0												
101.00 TOTAL	(\$170,529)	3,243	(15,467)	(140,000)	(18,305)	0	0	0	0	0	0	0	0

(To Sch 10)





Provider Name		Fiscal Period		Provider Number		Adjustments		
TEHACHAPI VALLEY HOSPITAL DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30446F		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED COSTS</b>								
1	10A	A	97.00	7	Research	\$469,426	\$3,243	\$472,669
					To include community health education expense in a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102, 2300, 2304 and 2328			
2	10A	A	6.00	7	Administrative and General	\$2,674,660		
					To eliminate promotional and other expenses not related to patient care. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 608, 610, 2102.3, 2103, 2136 and 2304		(\$15,467)	
3					To eliminate legal fees and settlement costs due to insufficient documentation and expenses not related to patient care. 42 CFR 413.9(c)(3), 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2103, 2183, 2300 and 2304		<u>(140,000)</u> (\$155,467)	\$2,519,193
4	10A	A	61.00	7	Emergency	\$1,228,277	(\$18,305)	\$1,209,972
					To eliminate provider component of emergency physician fees due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2182, 2300 and 2304			

Provider Name		Fiscal Period		Provider Number		Adjustments		
TEHACHAPI VALLEY HOSPITAL DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30446F		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENT TO REPORTED STATISTICS</b>								
5	9	B-1		14.00	12	272	(12)	260
	9	B-1		15.00	12	203	(21)	182
	9	B-1		17.00	12	377	(11)	366
	9	B-1		25.00	12	3,754	(1,099)	2,655
	9	B-1		41.00	12	1,252	(404)	848
	9	B-1		44.00	12	1,278	(347)	931
	9	B-1		49.00	12	610	(250)	360
	9	B-1		50.00	12	246	(2)	244
	9	B-1		61.00	12	1,711	(703)	1,008
	9	B-1		12.00	12	9,995	(2,849)	7,146
To adjust FTE statistics to agree with the provider's productivity reports. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2304 and 2306								

Provider Name		Fiscal Period		Provider Number		Adjustments		
TEHACHAPI VALLEY HOSPITAL DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30446F		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>								
6	9	B-1	97.00	3,4	Research (Square Footage)	0	100	100
	9	B-1	3.00	3	Total statistic - Square Feet	22,893	100	22,993
	9	B-1	4.00	4	Total statistic - 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								
7	9	B-1	97.00	8,10	Research (Square Footage)	0	100	100
	9	B-1	8.00	8	Total statistic - Square Feet	14,648	100	14,748
	9	B-1	10.00	10	Total statistic - 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								

Provider Name		Fiscal Period		Provider Number		Adjustments				
TEHACHAPI VALLEY HOSPITAL DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30446F		16				
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted		
			Part	Title	Line				Col.	
8	5	C	I	62.00	8	Observation Beds	\$1,951,401	(\$1,951,401)	\$0	
<p><b>ADJUSTMENT TO REPORTED TOTAL CHARGES</b></p> <p>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</p>										



Provider Name		Fiscal Period		Provider Number		Adjustments				
TEHACHAPI VALLEY HOSPITAL DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30446F		16				
Report References		Explanation of Audit Adjustments								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted		
			Part	Title	Line				Col.	
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
9	4	D-1	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	56	(3)	53	
10	6	D-4	XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	\$16,419	(\$1,637)	\$14,782	
6	6	D-4	XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	24,447	(3,294)	21,153	
6	6	D-4	XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	68,477	(10,853)	57,624	
6	6	D-4	XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	771	(79)	692	
6	6	D-4	XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	11,918	(8,353)	3,565	
6	6	D-4	XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	17,782	9,183	26,965	
6	6	D-4	XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency Room	15,090	(576)	14,514	
6	6	D-4	XIX	101.00	2	Medi-Cal Ancillary Charges - Total	154,904	(15,609)	139,295	
11	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Charges - Total	\$54,320	(\$2,910)	\$51,410
2	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Charges - Total	154,904	(15,609)	139,295
12	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$167,379	(\$10,208)	\$157,171

To adjust Medi-Cal Settlement Data to agree with the following EDS

Paid Claims Summary:

Report Date: 04/19/10

Payment Period: 07/01/07 through 03/31/10

Service Period: 07/01/07 through 06/30/08

42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139

CMS Pub. 15-1, Sections 2304, 2404 and 2408

CCR, Title 22, Section 51541

Provider Name		Fiscal Period		Provider Number		Adjustments				
TEHACHAPI VALLEY HOSPITAL DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30446F		16				
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted		
			Part	Title	Line				Col.	
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
13	4	D-1	I	XIX	7.00	1	Medi-Cal NF Swing Bed Days through July 31, 2007	3,312	(2,771)	541
	4	D-1	I	XIX	8.00	1	Medi-Cal NF Swing Bed Days after July 31, 2007	3,177	2,771	5,948
To reclassify patient days for proper cost determination.										
42 CFR 413.53(a)(2)										
CMS Pub. 15-1, Section 2230.5										
14	4	D-1	I	XIX	19.00	1	Medi-Cal NF Swing Bed Rate through July 31, 2007	\$165.00	\$104.26	\$269.26
	4	D-1	I	XIX	20.00	1	Medi-Cal NF Swing Bed Rate after July 31, 2007	165.00	120.35	285.35
To adjust the 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, Section 51511(a)(4)										
15	4	D-1	I	XIX	26.00	1	Total Swing-Bed Cost	\$1,877,289	\$521,149	\$2,398,438
To adjust the total swing bed cost for proper cost determination.										
42 CFR 413.20, 413.50, 413.53, 413.60, and 413.64										
CMS Pub. 15-1, Section 2231										
CCR, Title 22, Section 51511(a)(4)										

Provider Name		Fiscal Period		Provider Number		Adjustments		
TEHACHAPI VALLEY HOSPITAL DISTRICT		JULY 1, 2007 THROUGH JUNE 30, 2008		ZZT30446F		16		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
16	1	N/A				\$0	\$49,964	\$49,964
<p>Amount Due State</p> <p>To recover outstanding Medi-Cal credit balances.</p> <p>42 CFR 413.20 and 413.24</p> <p>CMS Pub. 15-1, Sections 2300 and 2304</p> <p>CCR, Title 22, Sections 50761 and 51458.1</p> <p><b>ADJUSTMENT TO OTHER MATTERS</b></p>								