

**REPORT
ON THE
COST REPORT REVIEW**

**MERCY HOSPITAL BAKERSFIELD
BAKERSFIELD, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1104981661**

**FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kristina Nacino
Auditor: Lisa Merrill**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

December 31, 2013

Andrew Cantu, CFO
Mercy Hospital of Bakersfield
2215 Truxton Avenue
Bakersfield, CA 93302

MERCY HOSPITAL BAKERSFIELD
NATIONAL PROVIDER IDENTIFIER (NPI) 1104981661
FISCAL PERIOD ENDED JUNE 30, 2011

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 provider in the amount of \$32,878 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.

Andrew Cantu
Page 2

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:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1104981661	Reported	\$ 584,978	
	Net Change	\$ (552,099)	
	Audited Amount Due Provider (State)	\$ 32,878	
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)	\$ 32,878	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

		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: 1104981661	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)		\$ 32,878	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1104981661

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>13,046,030</u>	\$ <u>12,788,622</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>13,046,030</u>	\$ <u>12,788,622</u>
6. Interim Payments (Adj 51)	\$ <u>(11,424,816)</u>	\$ <u>(11,792,051)</u>
7. Balance Due Provider (State)	\$ <u>1,621,214</u>	\$ <u>996,571</u>
8. Overpayments / Credit Balances (Adj 52-53)	\$ <u>0</u>	\$ <u>(10,906)</u>
9. AB 5 10% reduction (Adj 1)	\$ <u>(1,036,236)</u>	\$ <u>(952,787)</u>
10. Protested Amounts (Adj 2)	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>584,978</u></u>	\$ <u><u>32,878</u></u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
MERCY HOSPITAL BAKERSFIELDFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1104981661

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>952,787</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>952,787</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1104981661

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>13,061,811</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 33 and 37)	<u>63,227</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>24,080</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions(Line 1 - Lines 2 and 3)	\$ <u><u>12,974,504</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>5,752</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,255.65</u></u>

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

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11(excludes Administrative Days)	<u>4,224</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>9,527,870</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>952,787</u></u> (To Schedule A, Line 3)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
MERCY HOSPITAL BAKERSFIELDFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1104981661

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 13,288,264 \$ 13,061,811

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 49) \$ 19,576,731 \$ 20,835,0223. Inpatient Ancillary Service Charges (Adj 49) \$ 37,435,630 \$ 38,799,7214. Total Charges - Medi-Cal Inpatient Services \$ 57,012,361 \$ 59,634,7435. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 43,724,098 \$ 46,572,9326. 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 INPATIENT ROUTINE SERVICE COSTProvider Name:
MERCY HOSPITAL BAKERSFIELDFiscal Period Ended:
JUNE 30, 2011Provider NPI:
1104981661

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 42)	51,580	51,486
2. Inpatient Days (include private, exclude swing-bed) (Adj 42)	51,580	51,486
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 42)	51,580	51,486
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 46)	4,075	4,220

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 51,781,313	\$ 48,443,734
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 51,781,313	\$ 48,443,734

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 145,739,483	\$ 145,739,483
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 145,739,483	\$ 145,739,483
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.355301	\$ 0.332400
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 2,825.50	\$ 2,830.66
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 51,781,313	\$ 48,443,734

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,003.90	\$ 940.91
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 4,090,893	\$ 3,970,640
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,679,352	\$ 2,654,542
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 6,770,245	\$ 6,625,182

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

Provider NPI:
1104981661

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 2,221,368	\$ 5,809,154
2. Total Inpatient Days (Adj 41-42)	3,140	5,511
3. Average Per Diem Cost	\$ 707.44	\$ 1,054.10
4. Medi-Cal Inpatient Days (Adj 46)	383	515
5. Cost Applicable to Medi-Cal	\$ 270,950	\$ 542,862
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 13,493,564	\$ 12,586,474
7. Total Inpatient Days (Adj 42)	6,191	6,186
8. Average Per Diem Cost	\$ 2,179.55	\$ 2,034.67
9. Medi-Cal Inpatient Days (Adj 46)	924	957
10. Cost Applicable to Medi-Cal	\$ 2,013,904	\$ 1,947,179
NICU		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 4,980,254	\$ 519,874
12. Total Inpatient Days (Adj 41-42)	2,724	308
13. Average Per Diem Cost	\$ 1,828.29	\$ 1,687.90
14. Medi-Cal Inpatient Days (Adj 46)	181	60
15. Cost Applicable to Medi-Cal	\$ 330,920	\$ 101,274
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, 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
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, 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
OTHER SPECIAL CARE (SPECIFY)		
26. Total Inpatient Routine Cost (Sch 8, Line 35, 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
ADMINISTRATIVE DAYS		
31. Per Diem Rate (Adj 47)	\$ 351.26	\$ 349.32
32. Medi-Cal Inpatient Days (Adj)	181	181
33. Cost Applicable to Medi-Cal	\$ 63,578	\$ 63,227
ADMINISTRATIVE DAYS		
34. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
35. Medi-Cal Inpatient Days (Adj)	0	0
36. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 2,679,352	\$ 2,654,542

(To Schedule 4)

Provider Name:

Fiscal Period Ended:

MERCY HOSPITAL BAKERSFIELD

JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
ANCILLARY COST CENTERS												
50.00 Operating Room	0	1,955,783	0	0	0	0	0	0	0	0	12,862,839	2,379,033
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Labor Room and Delivery Room	0	832,196	0	0	0	0	0	0	0	0	4,556,198	842,687
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Radiology-Diagnostic	0	1,350,382	0	0	0	0	0	0	0	0	7,305,529	1,351,186
55.00 Radiology-Therapeutic	0	78,582	0	0	0	0	0	0	0	0	653,389	120,847
55.10 Cancer Center	0	426,248	0	0	0	0	0	0	0	0	2,499,162	462,230
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0	0	0	0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Laboratory	0	1,188,712	0	0	0	0	0	0	0	0	10,034,248	1,855,874
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	1,662,289	307,447
62.30 Blood Clotting for Hemophiliacs	0	0	0	0	0	0	0	0	0	0	0	0
64.00 Intravenous Therapy	0	93,312	0	0	0	0	0	0	0	0	463,297	85,689
65.00 Respiratory Therapy	0	841,183	0	0	0	0	0	0	0	0	3,881,119	717,828
66.00 Physical Therapy	0	171,306	0	0	0	0	0	0	0	0	967,727	178,985
67.00 Occupational Therapy	0	31,983	0	0	0	0	0	0	0	0	148,611	27,486
68.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	51,276	9,484
69.00 Electrocardiology	0	56,465	0	0	0	0	0	0	0	0	406,583	75,199
70.00 Electroencephalography	0	36,068	0	0	0	0	0	0	0	0	171,558	31,730
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	8,684,770	1,606,282
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	10,858,080	2,008,245
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	7,641,796	1,413,380
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	939,696	173,800
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
75.02 Endoscopy	0	222,510	0	0	0	0	0	0	0	0	1,326,759	245,389
77.00	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	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
87.00	0	0	0	0	0	0	0	0	0	0	0	0
87.01	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	246,628	0	0	0	0	0	0	0	0	1,594,388	294,888
91.00 Emergency	0	1,990,267	0	0	0	0	0	0	0	0	10,685,060	1,976,244
92.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	1,812,324	335,196
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchg. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	0	727,581	0	0	0	0	0	0	0	0	3,469,370	641,674

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	261,454	0	0	0	0	0	0	0	0	1,617,416	299,147
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	30,729	5,684
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Mission Services	0	35,770	0	0	0	0	0	0	0	0	306,419	56,673
194.01 Mercy Childcare	0	202,112	0	0	0	0	0	0	0	0	1,065,328	197,037
194.02 Community Relations	0	100,849	0	0	0	0	0	0	0	0	1,687,610	312,130
194.03 Special Projects	0	199,719	0	0	0	0	0	0	0	0	1,498,538	277,161
194.04 Tule	0	0	0	0	0	0	0	0	0	0	0	0
194.06 Non Reimbursable Meals Cost	0	0	0	0	0	0	0	0	0	0	0	0
194.07 Unused Space	0	0	0	0	0	0	0	0	0	0	276,195	51,083
194.08 Strategic Planning	0	108,581	0	0	0	0	0	0	0	0	628,860	116,310
194.09 Marketing	0	0	0	0	0	0	0	0	0	0	1,459,178	269,881
194.10 Lifeline	0	26,888	0	0	0	0	0	0	0	0	292,982	54,188
194.11 Foundation	0	0	0	0	0	0	0	0	0	0	96,982	17,937
194.12 Chaplancy	0	52,806	0	0	0	0	0	0	0	0	260,233	48,131
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>27,665,051</u>	0	0	0	0	0	0	0	0	<u>213,861,583</u>	<u>33,380,656</u>

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
ANCILLARY COST CENTERS												
50.00 Operating Room	761,281	488,089	0	674,881	0	195,369	0	504,302	0	0	761,924	0
51.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Labor Room and Delivery Room	255,016	163,502	0	226,074	0	83,130	0	0	0	0	113,510	0
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Radiology-Diagnostic	352,874	226,242	0	312,825	0	134,893	0	30,404	0	0	533,694	0
55.00 Radiology-Therapeutic	93,343	59,846	0	82,749	0	7,850	0	311	0	0	18,847	0
55.10 Cancer Center	205,653	131,853	0	182,313	0	42,579	0	20,956	0	0	77,713	0
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0	0	0	0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0	0	0	0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Laboratory	230,625	147,863	0	204,451	0	118,744	0	0	0	0	741,901	0
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	4,141	2,655	0	3,671	0	0	0	0	0	0	55,056	0
62.30 Blood Clotting for Hemophiliacs	0	0	0	0	0	0	0	0	0	0	0	0
64.00 Intravenous Therapy	20,706	13,276	0	18,356	0	9,321	0	30,593	0	0	4,316	0
65.00 Respiratory Therapy	39,839	25,542	0	35,317	0	84,028	0	7	0	0	230,077	0
66.00 Physical Therapy	20,851	13,368	0	18,485	0	17,112	0	5,173	0	0	13,660	0
67.00 Occupational Therapy	3,934	2,522	0	3,488	0	3,195	0	3,193	0	0	2,683	0
68.00 Speech Pathology	3,934	2,522	0	3,488	0	0	0	0	0	0	1,961	0
69.00 Electrocardiology	4,638	2,974	0	4,112	0	5,640	0	12	0	0	23,116	0
70.00 Electroencephalography	2,071	1,328	0	1,836	0	3,603	0	1,727	0	0	3,084	0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,015,319	0	81,444	0
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	3,045,956	0	242,700	0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	6,521,892	436,915	0
74.00 Renal Dialysis	9,690	6,213	0	8,591	0	0	0	0	0	0	24,174	0
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
75.02 Endoscopy	94,441	60,550	0	83,722	0	22,227	0	45,304	0	0	67,771	0
77.00	0	0	0	0	0	0	0	0	0	0	0	0
78.00	0	0	0	0	0	0	0	0	0	0	0	0
79.00	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	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
87.00	0	0	0	0	0	0	0	0	0	0	0	0
87.01	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0	0	0	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	215,199	137,973	0	190,775	0	24,636	0	32,560	0	0	8,733	0
91.00 Emergency	263,258	168,785	0	233,380	0	198,813	0	585,981	0	0	529,806	0
92.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0	0	0	0
93.01	0	0	0	0	0	0	0	0	0	0	0	0
93.02	0	0	0	0	0	0	0	0	0	0	0	0
93.03	0	0	0	0	0	0	0	0	0	0	0	0
93.04	0	0	0	0	0	0	0	0	0	0	0	0
93.05	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	0	0
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Intern-Resident Service (not appvd. tchg. prgm.)	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	150,306	96,367	0	133,247	0	72,680	0	0	0	0	0	0

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	12,879	8,257	0	11,418	0	26,117	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	25,883	16,594	0	22,945	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Mission Services	24,847	15,931	0	22,027	0	3,573	0	0	0	0	0	0
194.01 Mercy Childcare	0	0	0	0	0	20,190	0	0	0	0	0	0
194.02 Community Relations	178,218	114,263	0	157,991	0	10,074	0	3,971	0	0	0	0
194.03 Special Projects	102,309	65,594	0	90,698	0	19,951	0	14,091	0	0	0	0
194.04 Tule	0	0	0	0	0	0	0	0	0	0	0	0
194.06 Non Reimbursable Meals Cost	0	0	0	0	0	0	0	0	0	0	0	0
194.07 Unused Space	232,633	149,151	0	206,231	0	0	0	0	0	0	0	0
194.08 Strategic Planning	66,984	42,946	0	59,382	0	10,846	0	0	0	0	0	0
194.09 Marketing	4,141	2,655	0	3,671	0	0	0	0	0	0	0	0
194.10 Lifeline	8,490	5,443	0	7,526	0	2,686	0	0	0	0	0	0
194.11 Foundation	81,686	52,372	0	72,415	0	0	0	0	0	0	0	0
194.12 Chaplancy	12,527	8,032	0	11,105	0	5,275	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>6,428,875</u>	<u>4,120,491</u>	<u>0</u>	<u>5,622,556</u>	<u>2,758,681</u>	<u>2,276,326</u>	<u>0</u>	<u>4,165,606</u>	<u>4,061,275</u>	<u>6,521,892</u>	<u>5,085,008</u>	<u>675,126</u>

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN SVC	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST STEP-DOWN ADJUSTMENT 25.00	TOTAL COST 26.00
	(SPECIFIC)										
	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	25.00	26.00
ANCILLARY COST CENTERS											
50.00 Operating Room	0	0	0	0	0	0	0	0	18,627,718		18,627,718
51.00 Recovery Room	0	0	0	0	0	0	0	0	0		0
52.00 Labor Room and Delivery Room	0	0	0	0	0	0	0	0	6,240,117		6,240,117
53.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
54.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	10,247,647		10,247,647
55.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	1,037,183		1,037,183
55.10 Cancer Center	0	0	0	0	0	0	0	0	3,622,458		3,622,458
57.00 Computed Tomography (CT) Scan	0	0	0	0	0	0	0	0	0		0
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	0		0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0		0
60.00 Laboratory	0	0	0	0	0	0	0	0	13,333,705		13,333,705
61.00 PBP Clinical Laboratory Services-Program Only	0	0	0	0	0	0	0	0	0		0
62.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	2,035,259		2,035,259
62.30 Blood Clotting for Hemophiliacs	0	0	0	0	0	0	0	0	0		0
64.00 Intravenous Therapy	0	0	0	0	0	0	0	0	645,553		645,553
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	5,013,758		5,013,758
66.00 Physical Therapy	0	0	0	0	0	0	0	0	1,235,361		1,235,361
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	195,112		195,112
68.00 Speech Pathology	0	0	0	0	0	0	0	0	72,664		72,664
69.00 Electrocardiology	0	0	0	0	0	0	0	0	522,274		522,274
70.00 Electroencephalography	0	0	0	0	0	0	0	0	216,936		216,936
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	11,387,815		11,387,815
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	16,154,981		16,154,981
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	16,013,983		16,013,983
74.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,162,164		1,162,164
75.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
75.02 Endoscopy	0	0	0	0	0	0	0	0	1,946,163		1,946,163
77.00	0	0	0	0	0	0	0	0	0		0
78.00	0	0	0	0	0	0	0	0	0		0
79.00	0	0	0	0	0	0	0	0	0		0
80.00	0	0	0	0	0	0	0	0	0		0
81.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
87.00	0	0	0	0	0	0	0	0	0		0
87.01	0	0	0	0	0	0	0	0	0		0
88.00 Rural Health Clinic (RHC)	0	0	0	0	0	0	0	0	0		0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0		0
90.00 Clinic	0	0	0	0	0	0	0	0	2,499,152		2,499,152
91.00 Emergency	0	0	0	0	0	0	0	0	14,641,326		14,641,326
92.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
93.00 Other Outpatient Services (Specify)	0	0	0	0	0	0	0	0	0		0
93.01	0	0	0	0	0	0	0	0	0		0
93.02	0	0	0	0	0	0	0	0	0		0
93.03	0	0	0	0	0	0	0	0	0		0
93.04	0	0	0	0	0	0	0	0	0		0
93.05	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
94.00 Home Program Dialysis	0	0	0	0	0	0	0	0	0		0
95.00 Ambulance Services	0	0	0	0	0	0	0	0	2,147,520		2,147,520
96.00 Durable Medical Equipment-Rented	0	0	0	0	0	0	0	0	0		0
97.00 Durable Medical Equipment-Sold	0	0	0	0	0	0	0	0	0		0
98.00 Other Reimbursable (specify)	0	0	0	0	0	0	0	0	0		0
99.00 Outpatient Rehabilitation Provider (specify)	0	0	0	0	0	0	0	0	0		0
100.00 Intern-Resident Service (not appvd. tchng. prgm.)	0	0	0	0	0	0	0	0	0		0
101.00 Home Health Agency	0	0	0	0	0	0	0	0	4,563,643		4,563,643

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC (SPECIFIC) 18.00	ANESTHETIST 19.00	SCHOOL 20.00	SAL & BENEFITS 21.00	PROGRAM COSTS 22.00	EDUCATION PROGRAM 23.00	COST 23.01	COST 23.02	24.00	STEP-DOWN ADJUSTMENT 25.00	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	1,975,235	0	1,975,235
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	101,835	0	101,835
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0
194.00 Mission Services	0	0	0	0	0	0	0	0	429,471	0	429,471
194.01 Mercy Childcare	0	0	0	0	0	0	0	0	1,282,554	0	1,282,554
194.02 Community Relations	0	0	0	0	0	0	0	0	2,464,257	0	2,464,257
194.03 Special Projects	0	0	0	0	0	0	0	0	2,068,342	0	2,068,342
194.04 Tule	0	0	0	0	0	0	0	0	0	0	0
194.06 Non Reimbursable Meals Cost	0	0	0	0	0	0	0	0	0	0	0
194.07 Unused Space	0	0	0	0	0	0	0	0	915,294	0	915,294
194.08 Strategic Planning	0	0	0	0	0	0	0	0	925,329	0	925,329
194.09 Marketing	0	0	0	0	0	0	0	0	1,739,526	0	1,739,526
194.10 Lifeline	0	0	0	0	0	0	0	0	371,315	0	371,315
194.11 Foundation	0	0	0	0	0	0	0	0	321,392	0	321,392
194.12 Chaplancy	0	0	0	0	0	0	0	0	345,303	0	345,303
	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	213,861,583	0	213,861,583

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj 29-33, 36)	STAT 5.01 (Adj)	STAT 5.02 (Adj)	STAT 5.03 (Adj)	STAT 5.04 (Adj)	STAT 5.05 (Adj)	STAT 5.06 (Adj)	STAT 5.07 (Adj)	STAT 5.08 (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj 29, 34-35)
ANCILLARY COST CENTERS												
50.00	Operating Room	6,822,470									12,862,839	36,766
51.00	Recovery Room										0	
52.00	Labor Room and Delivery Room	2,902,998									4,556,198	12,316
53.00	Anesthesiology										0	
54.00	Radiology-Diagnostic	4,710,617									7,305,529	17,042
55.00	Radiology-Therapeutic	274,122									653,389	4,508
55.10	Cancer Center	1,486,906									2,499,162	9,932
57.00	Computed Tomography (CT) Scan										0	
58.00	Magnetic Resonance Imaging (MRI)										0	
59.00	Cardiac Catheterization										0	
60.00	Laboratory	4,146,652									10,034,248	11,138
61.00	PBP Clinical Laboratory Services-Program Only										0	
62.00	Whole Blood & Packed Red Blood Cells										1,662,289	200
62.30	Blood Clotting for Hemophiliacs										0	
64.00	Intravenous Therapy	325,504									463,297	1,000
65.00	Respiratory Therapy	2,934,349									3,881,119	1,924
66.00	Physical Therapy	597,575									967,727	1,007
67.00	Occupational Therapy	111,569									148,611	190
68.00	Speech Pathology										51,276	190
69.00	Electrocardiology	196,971									406,583	224
70.00	Electroencephalography	125,817									171,558	100
71.00	Medical Supplies Charged to Patients										8,684,770	
72.00	Implantable Devices Charged to Patients										10,858,080	
73.00	Drugs Charged to Patients										7,641,796	
74.00	Renal Dialysis										939,696	468
75.00	ASC (Non-Distinct Part)	0									0	0
75.02	Endoscopy	776,194									1,326,759	4,561
77.00											0	
78.00											0	
79.00											0	
80.00											0	
81.00											0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
87.00											0	
87.01											0	
88.00	Rural Health Clinic (RHC)										0	
89.00	Federally Qualified Health Center (FQHC)										0	
90.00	Clinic	860,326									1,594,388	10,393
91.00	Emergency	6,942,765									10,685,060	12,714
92.00	Observation Beds										0	
93.00	Other Outpatient Services (Specify)										0	
93.01											0	
93.02											0	
93.03											0	
93.04											0	
93.05											0	
NONREIMBURSABLE COST CENTERS												
94.00	Home Program Dialysis										0	
95.00	Ambulance Services										1,812,324	
96.00	Durable Medical Equipment-Rented										0	
97.00	Durable Medical Equipment-Sold										0	
98.00	Other Reimbursable (specify)										0	
99.00	Outpatient Rehabilitation Provider (specify)										0	
100.00	Intern-Resident Service (not appvd. tchnlg. prgm.)										0	
101.00	Home Health Agency	2,538,064									3,469,370	7,259

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00 (Adj 29-33, 36)	STAT 5.01 (Adj)	STAT 5.02 (Adj)	STAT 5.03 (Adj)	STAT 5.04 (Adj)	STAT 5.05 (Adj)	STAT 5.06 (Adj)	STAT 5.07 (Adj)	STAT 5.08 (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj 29, 34-35)
105.00	Kidney Acquisition										0	
106.00	Heart Acquisition										0	
107.00	Liver Acquisition										0	
108.00	Lung Acquisition										0	
109.00	Pancreas Acquisition										0	
116.00	Hospice	912,045									1,617,416	622
190.00	Gift, Flower, Coffee Shop, & Canteen										30,729	1,250
192.00	Physicians' Private Offices										0	
194.00	Mission Services	124,778									306,419	1,200
194.01	Mercy Childcare	705,038									1,065,328	
194.02	Community Relations	351,799									1,687,610	8,607
194.03	Special Projects	696,693									1,498,538	4,941
194.04	Tule										0	
194.06	Non Reimbursable Meals Cost										0	
194.07	Unused Space										276,195	11,235
194.08	Strategic Planning	378,768									628,860	3,235
194.09	Marketing										1,459,178	200
194.10	Lifeline	93,795									292,982	410
194.11	Foundation										96,982	3,945
194.12	Chaplaincy	184,205									260,233	605
											0	
	TOTAL	96,505,601	0	0	0	0	0	0	0		180,480,927	310,482
	COST TO BE ALLOCATED	27,665,051	0	0	0	0	0	0	0		33,380,656	6,428,875
	UNIT COST MULTIPLIER - SCH 8	0.286668	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.184954	20.706111

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00 (Adj 29, 34-35)	LAUNDRY & LINEN (PT DAYS) 8.00 (Adj 37)	HOUSE- KEEPING (SQ FT) 9.00 (Adj 29, 34-35)	DIETARY (PATIENT DAYS) 10.00 (Adj 40)	CAFETERIA (GROSS SALARY) 11.00 (Adj 29-33, 36)	MANT OF PERSONNEL 12.00 (Adj)	NURSING ADMIN (NURSE SAL) 13.00 (Adj 29, 38)	CENT SERV & SUPPLY (CSTD REQUIS) 14.00 (Adj)	PHARMACY (COST REQUIS) 15.00 (Adj)	MED REC (GROSS CHARGES) 16.00 (Adj 29, 39)	SOC SERV (PATIENT DAYS) 17.00 (Adj 37)	OTHER SVC (TIME SPENT) 18.00 (Adj)
ANCILLARY COST CENTERS												
50.00	Operating Room	36,766		36,766	6,822,470		4,578,695			142,003,262		
51.00	Recovery Room											
52.00	Labor Room and Delivery Room	12,316		12,316	2,902,998					21,155,295		
53.00	Anesthesiology											
54.00	Radiology-Diagnostic	17,042		17,042	4,710,617		276,047			99,466,984		
55.00	Radiology-Therapeutic	4,508		4,508	274,122		2,825			3,512,570		
55.10	Cancer Center	9,932		9,932	1,486,906		190,263			14,483,668		
57.00	Computed Tomography (CT) Scan											
58.00	Magnetic Resonance Imaging (MRI)											
59.00	Cardiac Catheterization											
60.00	Laboratory	11,138		11,138	4,146,652					138,271,355		
61.00	PBP Clinical Laboratory Services-Program Only											
62.00	Whole Blood & Packed Red Blood Cells	200		200						10,261,062		
62.30	Blood Clotting for Hemophiliacs											
64.00	Intravenous Therapy	1,000		1,000	325,504		277,758			804,467		
65.00	Respiratory Therapy	1,924		1,924	2,934,349		67			42,880,560		
66.00	Physical Therapy	1,007		1,007	597,575		46,965			2,545,813		
67.00	Occupational Therapy	190		190	111,569		28,990			500,011		
68.00	Speech Pathology	190		190						365,438		
69.00	Electrocardiology	224		224	196,971		109			4,308,168		
70.00	Electroencephalography	100		100	125,817		15,684			574,741		
71.00	Medical Supplies Charged to Patients							25		15,179,078		
72.00	Implantable Devices Charged to Patients							75		45,233,149		
73.00	Drugs Charged to Patients								100	81,429,739		
74.00	Renal Dialysis	468		468						4,505,354		
75.00	ASC (Non-Distinct Part)	0		0	0		0			0		
75.02	Endoscopy	4,561		4,561	776,194		411,330			12,630,705		
77.00												
78.00												
79.00												
80.00												
81.00												
82.00												
83.00												
84.00												
85.00												
86.00												
87.00												
87.01												
88.00	Rural Health Clinic (RHC)											
89.00	Federally Qualified Health Center (FQHC)											
90.00	Clinic	10,393		10,393	860,326		295,620			1,627,676		
91.00	Emergency	12,714		12,714	6,942,765		5,320,277			98,742,285		
92.00	Observation Beds											
93.00	Other Outpatient Services (Specify)											
93.01												
93.02												
93.03												
93.04												
93.05												
NONREIMBURSABLE COST CENTERS												
94.00	Home Program Dialysis											
95.00	Ambulance Services											
96.00	Durable Medical Equipment-Rented											
97.00	Durable Medical Equipment-Sold											
98.00	Other Reimbursable (specify)											
99.00	Outpatient Rehabilitation Provider (specify)											
100.00	Intern-Resident Service (not appvd. tchnlg. prgrm.)											
101.00	Home Health Agency	7,259		7,259	2,538,064							

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (PT DAYS)	HOUSE-KEEPING (SQ FT)	DIETARY (PATIENT DAYS)	CAFETERIA (GROSS SALARY)	MANT OF PERSONNEL	NURSING ADMIN (NURSE SAL)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (PATIENT DAYS)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00
	(Adj 29, 34-35)	(Adj 37)	(Adj 29, 34-35)	(Adj 40)	(Adj 29-33, 36)	(Adj)	(Adj 29, 38)	(Adj)	(Adj)	(Adj 29, 39)	(Adj 37)	(Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
116.00 Hospice	622		622		912,045							
190.00 Gift, Flower, Coffee Shop, & Canteen	1,250		1,250									
192.00 Physicians' Private Offices												
194.00 Mission Services	1,200		1,200		124,778							
194.01 Mercy Childcare					705,038							
194.02 Community Relations	8,607		8,607				36,055					
194.03 Special Projects	4,941		4,941		696,693		127,940					
194.04 Tule												
194.06 Non Reimbursable Meals Cost												
194.07 Unused Space	11,235		11,235									
194.08 Strategic Planning	3,235		3,235		378,768							
194.09 Marketing	200		200									
194.10 Lifeline	410		410		93,795							
194.11 Foundation	3,945		3,945									
194.12 Chaplancy	605		605		184,205							
TOTAL	310,382	60,452	306,304	54,588	79,491,621	0	37,820,665	100	100	947,715,594	60,452	0
COST TO BE ALLOCATED	4,120,491	0	5,622,556	2,758,681	2,276,326	0	4,165,606	4,061,275	6,521,892	5,085,007	675,126	0
UNIT COST MULTIPLIER - SCH 8	13.275547	0.000000	18.356129	50.536391	0.028636	0.000000	0.110141	40612.74621	65218.91846	0.005366	11.167973	0.000000

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
19.00	20.00	21.00	22.00	23.00	23.01	23.02
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)

GENERAL SERVICE COST CENTERS

- 1.00 Capital Related Costs-Buildings and Fixtures
- 2.00 Capital Related Costs-Movable Equipment
- 3.00 Other Capital Related Costs
- 3.01
- 3.02
- 3.03
- 3.04
- 3.05
- 3.06
- 3.07
- 3.08
- 3.09
- 4.00 Employee Benefits
- 5.01
- 5.02
- 5.03
- 5.04
- 5.05
- 5.06
- 5.07
- 5.08
- 5.00 Administrative and General
- 6.00 Maintenance and Repairs
- 7.00 Operation of Plant
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 12.00 Maintenance of Personnel
- 13.00 Nursing Administration
- 14.00 Central Services and Supply
- 15.00 Pharmacy
- 16.00 Medical Records & Library
- 17.00 Social Service
- 18.00 Other General Service (specify)
- 19.00 Nonphysician Anesthetists
- 20.00 Nursing School
- 21.00 Intern & Res. Service-Salary & Fringes (Approved)
- 22.00 Intern & Res. Other Program Costs (Approved)
- 23.00 Paramedical Ed. Program (specify)
- 23.01
- 23.02

INPATIENT ROUTINE COST CENTERS

- 30.00 Adults & Pediatrics (Gen Routine)
- 31.00 Intensive Care Unit
- 31.01 NICU
- 33.00 Burn Intensive Care Unit
- 34.00 Surgical Intensive Care Unit
- 35.00 Other Special Care (specify)
- 40.00 Subprovider - IPF
- 41.00 Subprovider - IRF
- 42.00 Subprovider (specify)
- 43.00 Nursery
- 44.00 Skilled Nursing Facility
- 45.00 Nursing Facility
- 46.00 Other Long Term Care
- 47.00

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
19.00	20.00	21.00	22.00	23.00	23.01	23.02
(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)

ANCILLARY COST CENTERS

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Labor Room and Delivery Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 55.00 Radiology-Therapeutic
- 55.10 Cancer Center
- 57.00 Computed Tomography (CT) Scan
- 58.00 Magnetic Resonance Imaging (MRI)
- 59.00 Cardiac Catheterization
- 60.00 Laboratory
- 61.00 PBP Clinical Laboratory Services-Program Only
- 62.00 Whole Blood & Packed Red Blood Cells
- 62.30 Blood Clotting for Hemophiliacs
- 64.00 Intravenous Therapy
- 65.00 Respiratory Therapy
- 66.00 Physical Therapy
- 67.00 Occupational Therapy
- 68.00 Speech Pathology
- 69.00 Electrocardiology
- 70.00 Electroencephalography
- 71.00 Medical Supplies Charged to Patients
- 72.00 Implantable Devices Charged to Patients
- 73.00 Drugs Charged to Patients
- 74.00 Renal Dialysis
- 75.00 ASC (Non-Distinct Part)
- 75.02 Endoscopy
- 77.00
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 88.00 Rural Health Clinic (RHC)
- 89.00 Federally Qualified Health Center (FQHC)
- 90.00 Clinic
- 91.00 Emergency
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)
- 93.01
- 93.02
- 93.03
- 93.04
- 93.05

NONREIMBURSABLE COST CENTERS

- 94.00 Home Program Dialysis
- 95.00 Ambulance Services
- 96.00 Durable Medical Equipment-Rented
- 97.00 Durable Medical Equipment-Sold
- 98.00 Other Reimbursable (specify)
- 99.00 Outpatient Rehabilitation Provider (specify)
- 100.00 Intern-Resident Service (not appvd. tchng. prgm.)
- 101.00 Home Health Agency

TRIAL BALANCE OF EXPENSES

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 5,707,704	\$ (2,427,472)	\$ 3,280,232
2.00	Capital Related Costs-Movable Equipment	6,278,271	(8,416)	6,269,855
3.00	Other Capital Related Costs		0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	31,661,558	(4,089,654)	27,571,904
5.01			0	0
5.02			0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.00	Administrative and General	34,759,644	(5,683,909)	29,075,735
6.00	Maintenance and Repairs	4,297,066	(75,056)	4,222,010
7.00	Operation of Plant	3,484,203	(38,239)	3,445,964
8.00	Laundry and Linen Service		0	0
9.00	Housekeeping	3,931,084	9,786	3,940,870
10.00	Dietary	1,636,372	(509,091)	1,127,281
11.00	Cafeteria	669,121	526,540	1,195,661
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	2,695,064	0	2,695,064
14.00	Central Services and Supply	1,545,696	102,238	1,647,934
15.00	Pharmacy	3,944,646	50,810	3,995,456
16.00	Medical Records & Library	2,697,931	0	2,697,931
17.00	Social Service	420,821	0	420,821
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults & Pediatrics (Gen Routine)	25,258,006	240,906	25,498,912
31.00	Intensive Care Unit	6,652,582	0	6,652,582
31.01	NICU	2,608,765	(2,313,657)	295,108
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Other Special Care (specify)		0	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	1,046,627	2,256,979	3,303,606
44.00	Skilled Nursing Facility		0	0
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 9,956,148	\$ 47,073	\$ 10,003,221
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room	3,607,578	(186,346)	3,421,232
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	5,707,838	(171,643)	5,536,195
55.00	Radiology-Therapeutic	460,642	3,343	463,985
55.10	Cancer Center	1,833,850	(5,099)	1,828,751
57.00	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	8,561,181	10,545	8,571,726
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells	1,657,372	0	1,657,372
62.30	Blood Clotting for Hemophiliacs		0	0
64.00	Intravenous Therapy	345,402	0	345,402
65.00	Respiratory Therapy	2,992,637	0	2,992,637
66.00	Physical Therapy	771,666	0	771,666
67.00	Occupational Therapy	111,957	0	111,957
68.00	Speech Pathology	46,605	0	46,605
69.00	Electrocardiology	170,989	173,622	344,611
70.00	Electroencephalography	133,032	0	133,032
71.00	Medical Supplies Charged to Patients	8,926,404	(241,634)	8,684,770
72.00	Implantable Devices Charged to Patients	10,858,080	0	10,858,080
73.00	Drugs Charged to Patients	7,641,796	0	7,641,796
74.00	Renal Dialysis	928,191	0	928,191
75.00	ASC (Non-Distinct Part)	9,118	(9,118)	0
75.02	Endoscopy	990,886	1,238	992,124
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic	1,110,074	(17,810)	1,092,264
91.00	Emergency	8,382,238	0	8,382,238
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 214,498,845	\$ (12,354,064)	\$ 202,144,781
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services	0	1,812,324	1,812,324
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
MERCY HOSPITAL BAKERSFIELD

Fiscal Period Ended:
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)		0	0
101.00	Home Health Agency	2,563,337	0	2,563,337
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
116.00	Hospice	1,242,973	97,698	1,340,671
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
192.00	Physicians' Private Offices		0	0
194.00	Mission Services	241,149	0	241,149
194.01	Mercy Childcare	98,323	764,893	863,216
194.02	Community Relations	1,107,977	267,194	1,375,171
194.03	Special Projects	1,177,352	0	1,177,352
194.04	Tule		0	0
194.06	Non Reimbursable Meals Cost		0	0
194.07	Unused Space		0	0
194.08	Strategic Planning	440,752	0	440,752
194.09	Marketing	1,459,323	(5,062)	1,454,261
194.10	Lifeline	256,015	0	256,015
194.11	Foundation		0	0
194.12	Chaplaincy	192,554	0	192,554
			0	0
	SUBTOTAL	\$ 8,779,755	\$ 2,937,047	\$ 11,716,802
200	TOTAL	\$ 223,278,600	\$ (9,417,017)	\$ 213,861,583

(To Schedule 8)

Provider Name:
MERCY HOSPITAL BAKERSFIELD

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ 8	AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14
105.00 Kidney Acquisition	0												
106.00 Heart Acquisition	0												
107.00 Liver Acquisition	0												
108.00 Lung Acquisition	0												
109.00 Pancreas Acquisition	0												
116.00 Hospice	97,698										97,698		
190.00 Gift, Flower, Coffee Shop, & Canteen	0												
192.00 Physicians' Private Offices	0												
194.00 Mission Services	0												
194.01 Mercy Childcare	764,893										(97,698)	725,988	23,308
194.02 Community Relations	267,194												
194.03 Special Projects	0												
194.04 Tule	0												
194.06 Non Reimbursable Meals Cost	0												
194.07 Unused Space	0												
194.08 Strategic Planning	0												
194.09 Marketing	(5,062)								(5,062)				
194.10 Lifeline	0												
194.11 Foundation	0												
194.12 Chaplancy	0												
200.00 TOTAL	<u>(\$9,417,017)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>							

(To Sch 10)

Provider Name:
MERCY HOSPITAL BAKERSFIELD

	AUDIT ADJ 15	AUDIT ADJ 16	AUDIT ADJ 17	AUDIT ADJ 18	AUDIT ADJ 19	AUDIT ADJ 20	AUDIT ADJ 21-23	AUDIT ADJ 24	AUDIT ADJ 25-26	AUDIT ADJ 27-28	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
105.00 Kidney Acquisition													
106.00 Heart Acquisition													
107.00 Liver Acquisition													
108.00 Lung Acquisition													
109.00 Pancreas Acquisition													
116.00 Hospice													
190.00 Gift, Flower, Coffee Shop, & Canteen													
192.00 Physicians' Private Offices													
194.00 Mission Services													
194.01 Mercy Childcare	75,056	38,239											
194.02 Community Relations			267,194										
194.03 Special Projects													
194.04 Tule													
194.06 Non Reimbursable Meals Cost													
194.07 Unused Space													
194.08 Strategic Planning													
194.09 Marketing													
194.10 Lifeline													
194.11 Foundation													
194.12 Chaplancy													
200.00 TOTAL	0	0	0	0	714,863	(25,569)	(2,422,270)	(3,289,187)	276,884	(4,671,738)	0	0	0

Provider Name							Fiscal Period	Provider NPI	Adjustments	
MERCY HOSPITAL BAKERSFIELD							JULY 1, 2010 THROUGH JUNE 30, 2011	1104981661	53	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
MEMORANDUM ADJUSTMENTS										
1	1	E-3	VII	XIX	37.10	1	Total Noncontract AB 5 and AB 1183 Recalculation The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A et seq. and are incorporated in Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245	\$1,036,236	(\$83,449)	\$952,787
2	1	E-3	VII	XIX	43.00	1	Protested Amounts To eliminate protested amount for proper cost reporting. 42 CFR 413.20, 413.24 and 413.5 CMS 15-1, Sections 2300 and 2304 CMS 15-2, Section 115.2	\$1,079,236	(\$1,079,236)	\$0

Provider Name			Fiscal Period				Provider NPI		Adjustments	
MERCY HOSPITAL BAKERSFIELD			JULY 1, 2010 THROUGH JUNE 30, 2011				1104981661		53	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
3	10A	A		43.00	7	Nursery	\$1,046,627	(\$54,018)	\$992,609	*
	10A	A		52.00	7	Labor Room and Delivery Room	3,607,578	(186,346)	3,421,232	
	10A	A		30.00	7	Adults and Pediatrics	25,258,006	240,364	25,498,370	*
To reclassify birthing center expense for proper cost determination and to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub.15-1, Sections 2300 and 2304										
4	10A	A		54.00	7	Radiology - Diagnostic	\$5,707,838	(\$113,433)	\$5,594,405	*
	10A	A		69.00	7	Electrocardiology	170,989	113,433	284,422	*
To reverse the provider's EKG adjustment to agree with the provider's work papers. 42 CFR 413.20 and 413.24 CMS Pub.15-1, Sections 2300 and 2304										
5	10A	A		54.00	7	Radiology - Diagnostic	* \$5,594,405	(\$60,189)	\$5,534,216	*
	10A	A		69.00	7	Electrocardiology	* 284,422	60,189	344,611	
To reclassify EKG cost for proper matching of revenue and expense. 42 CFR 413.5, 413.20, 413.24, 413.50 and 413.53 CMS Pub. 15-1, Sections 2102, 2202.1, 2206, 2300, 2302.6, 2304 and 2306										
6	10A	A		5.00	7	Administrative and General	\$34,759,644	(\$1,812,324)	\$32,947,320	*
	10A	A		95.00	7	Ambulance Services	0	1,812,324	1,812,324	
To reclassify ambulance cost to the appropriate cost center for proper cost reporting. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2215 CMS Pub. 15-2, Sections 4005.1, 4013, 4024.5 and 4531(a)(1) CCR, Title 22, Section 51527										

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments
MERCY HOSPITAL BAKERSFIELD			JULY 1, 2010 THROUGH JUNE 30, 2011				1104981661		53
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet							
RECLASSIFICATIONS OF REPORTED COSTS									
7	10A	A	71.00	7	Medical Supplies Charged to Patients		\$8,926,404	(\$241,634)	\$8,684,770
	10A	A	5.00	7	Administrative and General	*	32,947,320	5,749	32,953,069 *
	10A	A	9.00	7	Housekeeping		3,931,084	9,786	3,940,870
	10A	A	10.00	7	Dietary		1,636,372	17,449	1,653,821 *
	10A	A	14.00	7	Central Services and Supply		1,545,696	102,238	1,647,934
	10A	A	15.00	7	Pharmacy		3,944,646	50,810	3,995,456
	10A	A	30.00	7	Adults and Pediatrics	*	25,498,370	542	25,498,912
	10A	A	50.00	7	Operating Room		9,956,148	37,955	9,994,103 *
	10A	A	54.00	7	Radiology - Diagnostic	*	5,534,216	1,979	5,536,195
	10A	A	55.00	7	Radiology - Therapeutic		460,642	3,343	463,985
	10A	A	60.00	7	Laboratory		8,561,181	10,545	8,571,726
	10A	A	75.02	7	Endoscopy		990,886	1,238	992,124
To reclassify provider rebates to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub.15-1, Sections 2300 and 2304									
8	10A	A	5.00	7	Administrative and General	*	\$32,953,069	(\$8,181)	\$32,944,888 *
	10A	A	4.00	7	Employee Benefits		31,661,558	8,181	31,669,739 *
To reclassify the provider's HBP adjustment to the appropriate cost center for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub.15-1, Sections 2300 and 2304									
9	10A	A	75.00	7	ASC (Non-Distinct Part)		\$9,118	(\$9,118)	\$0
	10A	A	50.00	7	Operating Room	*	9,994,103	9,118	10,003,221
To reclassify ASC (Non-Distinct Part) cost for proper matching of revenue and expense. 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, 2304, and 2306									

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
MERCY HOSPITAL BAKERSFIELD			JULY 1, 2010 THROUGH JUNE 30, 2011				1104981661		53	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
10	10A	A		194.09	7	Marketing		\$1,459,323	(\$5,062)	\$1,454,261
	10A	A		5.00	7	Administrative and General	*	32,944,888	5,062	32,949,950 *
To reverse the provider's reclassification of marketing expense in part to avoid duplication. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328										
11	10A	A		10.00	7	Dietary	*	\$1,653,821	(\$526,540)	\$1,127,281
	10A	A		11.00	7	Cafeteria		669,121	526,540	1,195,661
To adjust the provider's reclassification of cafeteria costs to agree with the provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328										
12	10A	A		194.01	7	Mercy Childcare		\$98,323	(\$97,698)	\$625 *
	10A	A		116.00	7	Hospice		1,242,973	97,698	1,340,671
To reclassify palliative care for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328										
13	10A	A		5.00	7	Administrative and General	*	\$32,949,950	(\$725,988)	\$32,223,962 *
	10A	A		194.01	7	Mercy Childcare	*	625	725,988	726,613 *
To reclassify childcare expense not related to Mercy Hospital employees for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.2, 2300, 2304, 2306.1 and 2328										

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
MERCY HOSPITAL BAKERSFIELD			JULY 1, 2010 THROUGH JUNE 30, 2011				1104981661		53	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>										
14	10A	A		1.00	7	Capital Related Costs-Buildings and Fixtures	\$5,707,704	(\$14,892)	\$5,692,812	*
	10A	A		2.00	7	Capital Related Costs-Movable Equipment	6,278,271	(8,416)	6,269,855	
	10A	A		194.01	7	Mercy Childcare	* 726,613	23,308	749,921	*
To reclassify capital related costs related to childcare for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328										
15	10A	A		6.00	7	Maintenance and Repairs	\$4,297,066	(\$75,056)	\$4,222,010	
	10A	A		194.01	7	Mercy Childcare	* 749,921	75,056	824,977	*
To reclassify maintenance and repairs staff salaries applicable to Mercy childcare for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328										
16	10A	A		7.00	7	Operation of Plant	\$3,484,203	(\$38,239)	\$3,445,964	
	10A	A		194.01	7	Mercy Childcare	* 824,977	38,239	863,216	
To reclassify utilities expense applicable to Mercy childcare for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2328										
17	10A	A		1.00	7	Capital Related Costs-Buildings and Fixtures	* \$5,692,812	(\$267,194)	\$5,425,618	*
	10A	A		194.02	7	Community Relations	1,107,977	267,194	1,375,171	
To reverse the provider's reclassification of medical office building lease expense to a nonreimbursable cost center for proper cost determination. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328										

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
MERCY HOSPITAL BAKERSFIELD							JULY 1, 2010 THROUGH JUNE 30, 2011		1104981661		53			
Report References							Explanation of Audit Adjustments							
Adj. No.	Audit Report	Cost Report										As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.								
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>														
18	10A	A			31.01	7	NICU	\$2,608,765	(\$2,310,997)	\$297,768 *				
	10A	A			43.00	7	Nursery	* 992,609	2,310,997	3,303,606				
To reclassify nursery expense to agree with the provider's records for proper cost determination. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2202.3, 2202.7(B), 2300 and 2304														

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments		
MERCY HOSPITAL BAKERSFIELD			JULY 1, 2010 THROUGH JUNE 30, 2011				1104981661		53		
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											
19	10A	A			5.00	7	Administrative and General To reverse the provider's offset of childcare revenue in part associated with a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.2, 2300, 2304, 2306.1 and 2328	*	\$32,223,962	\$714,863	\$32,938,825 *
20	10A	A			31.01	7	NICU	*	\$297,768	(\$2,660)	\$295,108
	10A	A			55.10	7	Cancer Center		1,833,850	(5,099)	1,828,751
	10A	A			90.00	7	Clinic To eliminate physician compensation in excess of the reasonable compensation equivalents. 42 CFR 413.5, 413.9, and 415.70 / CMS Pub. 15-1, Section 2182.6C		1,110,074	(17,810)	1,092,264
	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	*	\$5,425,618		
21							To eliminate bond interest related to the issuance and refinancing of bonds issued prior to October 26, 2006. 42 CFR 413.20, 413.24 and 413.134 CMS Pub. 15-1, Sections 202.2, 2300 and 2304 Final Decision Pursuant to Stipulation of the Parties in the matter of Mercy Medical Center - Mt. Shasta, Appeal # HA4-0601-438-DN			(\$810,953)	
22							To eliminate bond interest expense due to unnecessary borrowing. 42 CFR 413.20, 413.24 and 413.134 CMS Pub. 15-1, Sections 202.2, 2300 and 2304			(292,385)	
23							To eliminate revolving loan interest expense due to unnecessary borrowing. 42 CFR 413.20, 413.24 and 413.134 CMS Pub. 15-1, Sections 202.2, 2300 and 2304			(1,318,932) (\$2,422,270)	\$3,003,348 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MERCY HOSPITAL BAKERSFIELD							JULY 1, 2010 THROUGH JUNE 30, 2011		1104981661		53
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											
24	10A	A			4.00	7	Employee Benefits	*	\$31,669,739	\$573,903	\$32,243,642 *
	10A	A			5.00	7	Administrative and General To adjust reported home office costs to agree with the Catholic Healthcare West Home Office Audit Report for fiscal period ended June 30, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	*	32,938,825	(3,863,090)	29,075,735
	10A	A			1.00	7	Capital Related Costs-Buildings and Fixtures	*	\$3,003,348		
25							To reverse the provider's abatement of medical office building revenue. 42 CFR 413.5, 413.9, 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304 and 2328			\$93,306	
26							To include depreciation expense related to assets that should have been capitalized based on prior year's review. 42 CFR 413.20, 413.24 and 413.134 CMS Pub. 15-1, Sections 108, 108.1, 108.2, 2300 and 2304			<u>183,578</u> \$276,884	\$3,280,232

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
MERCY HOSPITAL BAKERSFIELD							JULY 1, 2010 THROUGH JUNE 30, 2011			1104981661		53
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			4.00	7	Employee Benefits		*	\$32,243,642		
27							To adjust employee insurance expense to agree with the provider's records, for employees treated at the facility and due to insufficient documentation. 42 CFR 413.17, 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 1000, 1010, 2150.1, 2160, 2161, 2162, 2162.2, 2162.7, 2300 and 2304				(\$727,981)	
28							To eliminate related party health insurance expense to agree with the provider's records. 42 CFR 413.17, 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 1000, 1010, 2150.1, 2160, 2161, 2162, 2162.2, 2162.7, 2300 and 2304				<u>(3,943,757)</u> (\$4,671,738)	\$27,571,904

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
MERCY HOSPITAL BAKERSFIELD			JULY 1, 2010 THROUGH JUNE 30, 2011				1104981661		53	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED STATISTICS										
29	9	B-1	50.00	1,2,6,7,9	Operating Room (Square Feet)		33,344	3,922	37,266 *	
	9	B-1	75.00	1,2,6,7,9	ASC - (Non-Distinct Part)		3,922	(3,922)	0	
	9	B-1	50.00	4, 11	Operating Room (Gross Salaries)		6,816,247	6,223	6,822,470	
	9	B-1	75.00	4, 11	ASC - (Non-Distinct Part)		6,223	(6,223)	0	
	9	B-1	50.00	13	Operating Room (Direct Nursing Salaries)		4,573,311	5,384	4,578,695	
	9	B-1	75.00	13	ASC - (Non-Distinct Part)		5,384	(5,384)	0	
	9	B-1	50.00	16	Operating Room (Gross Revenue)		141,883,428	119,834	142,003,262	
	9	B-1	75.00	16	ASC - (Non-Distinct Part)		119,834	(119,834)	0	
To reclassify ASC (Non-Distinct Part) statistics to the appropriate cost center in conjunction with adjustment 9. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306										
30	9	B-1	5.00	4	Administrative and General (Gross Salaries)		12,073,637	(629,982)	11,443,655	
	9	B-1	194.01	4, 11	Mercy Childcare		97,284	629,982	727,266 *	
	9	B-1	11.00	11	Total Statistic - Gross Salaries		78,807,180	629,982	79,437,162 *	
To reclassify salary statistics for proper allocation of overhead costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, 2306 and 2328										
31	9	B-1	194.01	4, 11	Mercy Childcare (Gross Salaries)		* 727,266	(97,284)	629,982 *	
	9	B-1	101.00	4, 11	Home Health Agency		2,440,780	97,284	2,538,064	
To reclassify salary statistics for proper allocation of overhead costs in conjunction with adjustment 12. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, 2306 and 2328										
32	9	B-1	6.00	4	Maintenance and Repairs (Gross Salaries)		1,482,918	(75,056)	1,407,862	
	9	B-1	194.01	4, 11	Mercy Childcare		* 629,982	75,056	705,038	
	9	B-1	11.00	11	Total Statistic - Gross Salaries		* 79,437,162	75,056	79,512,218 *	
To reclassify gross salaries statistics for proper allocation of employee benefits for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, 2306 and 2328										

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
MERCY HOSPITAL BAKERSFIELD			JULY 1, 2010 THROUGH JUNE 30, 2011				1104981661		53	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED STATISTICS										
33	9	B-1		9.00	4	Housekeeping (Gross Salaries)	1,619,328	427,949	2,047,277	
	9	B-1		13.00	4, 11	Nursing Administration	2,428,495	2,122	2,430,617	
	9	B-1		70.00	4, 11	Electroencephalography	126,891	(1,074)	125,817	
	9	B-1		90.00	4, 11	Clinic	881,971	(21,645)	860,326	
	9	B-1		4.00	4	Total Statistics - Gross Salaries	96,098,249	407,352	96,505,601	
	9	B-1		11.00	11	Total Statistics - Gross Salaries	* 79,512,218	(20,597)	79,491,621	
To adjust gross salaries statistics to agree with the provider's documentation for proper allocation of overhead costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306										
34	9	B-1		5.00	1,2	Administrative and General (Square Feet)	173,213	(131,543)	41,670	
	9	B-1		8.00	1,2,6,7	Laundry and Linen	2,618	(2,618)	0	
	9	B-1		16.00	1,2,6,7,9	Medical Records and Library	13,241	2,618	15,859	
	9	B-1		50.00	1,2,6,7,9	Operating Room	* 37,266	(500)	36,766	
	9	B-1		54.00	1,2,6,7,9	Radiology - Diagnostic	18,042	(1,000)	17,042	
	9	B-1		64.00	1,2,6,7,9	Intravenous Therapy	0	1,000	1,000	
	9	B-1		66.00	1,2,6,7,9	Physical Therapy	1,680	(673)	1,007	
	9	B-1		90.00	1,2,6,7,9	Clinic	9,956	437	10,393	
	9	B-1		194.00	1,2,6,7,9	Mission Services	0	1,200	1,200	
	9	B-1		194.02	1,2,6,7,9	Community Relations	183	8,424	8,607	
	9	B-1		194.07	1,2,6,7,9	Unused Space	18,026	(6,791)	11,235	
	9	B-1		194.09	1,2,6,7,9	Marketing	0	200	200	
	9	B-1		194.11	1,2,6,7,9	Foundation	0	3,945	3,945	
	9	B-1		1.00	1	Total Statistics - Square Feet	513,777	(125,301)	388,476	
	9	B-1		2.00	2	Total Statistics - Square Feet	513,777	(125,301)	388,476	
	9	B-1		6.00	6	Total Statistics - Square Feet	304,240	6,242	310,482	
	9	B-1		7.00	7	Total Statistics - Square Feet	304,140	6,242	310,382	
	9	B-1		9.00	9	Total Statistics - Square Feet	297,444	8,860	306,304	
To adjust square footage statistics to agree with the provider's records and prior year findings. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, 2306 and 2328										

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Provider Name			Fiscal Period				Provider NPI		Adjustments	
MERCY HOSPITAL BAKERSFIELD			JULY 1, 2010 THROUGH JUNE 30, 2011				1104981661		53	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED STATISTICS										
35	9	B-1	31.01	1-2,6,7,9	NICU (Square Feet)		2,250	(1,980)	270	
	9	B-1	43.00	1-2,6,7,9	Nursery		3,488	1,980	5,468	
To reclassify square footage statistics for proper cost determination. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2202.3, 2202.7(B), 2300, 2304 and 2306										
36	9	B-1	31.01	4,11	NICU (Gross Salaries)		2,452,102	(2,157,850)	294,252	
	9	B-1	43.00	4,11	Nursery		841,522	2,157,850	2,999,372	
To reclassify gross salary statistics for proper cost determination. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2202.3, 2202.7(B), 2300, 2304 and 2306										
37	9	B-1	31.01	8,17	NICU (Patient Days)		2,724	(2,397)	327	
	9	B-1	43.00	8,17	Nursery		3,140	2,397	5,537	
To reclassify patient days statistics for proper cost determination. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2202.3, 2202.7(B), 2300, 2304 and 2306										
38	9	B-1	31.01	13	NICU (Direct Nursing Salaries)		1,968,972	(1,732,695)	236,277	
	9	B-1	43.00	13	Nursery		0	1,732,695	1,732,695	
To reclassify direct nursing salaries statistics for proper cost determination. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2202.3, 2202.7(B), 2300, 2304 and 2306										
39	9	B-1	31.01	16	NICU (Gross Revenue)		12,836,631	(10,948,141)	1,888,490	
	9	B-1	43.00	16	Nursery		6,132,510	10,948,141	17,080,651	
To reclassify gross revenue statistics for proper cost determination. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2202.3, 2202.7(B), 2300, 2304 and 2306										

Provider Name							Fiscal Period			Provider NPI		Adjustments	
MERCY HOSPITAL BAKERSFIELD							JULY 1, 2010 THROUGH JUNE 30, 2011			1104981661		53	
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report											
		Work Sheet	Part	Title	Line	Col.							
<u>ADJUSTMENTS TO REPORTED STATISTICS</u>													
40	9	B-1			31.01	10	NICU			2,724	(2,724)	0	
	9	B-1			43.00	10	Nursery			3,140	(3,140)	0	
	9	B-1			10.00	10	Total Statistics - Patient Days			60,452	(5,864)	54,588	
							To eliminate patient days statistic from the NICU and the Nursery cost center in dietary for proper allocation of overhead. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306						

Provider Name							Fiscal Period	Provider NPI		Adjustments
MERCY HOSPITAL BAKERSFIELD							JULY 1, 2010 THROUGH JUNE 30, 2011	1104981661		53
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 PATIENT DAYS										
41	4A	D-1	II		43.01	2	Total Inpatient Days - NICU	2,724	(2,397)	327 *
	4A	D-1	II		42.00	2	Total Inpatient Days - Nursery	3,140	2,397	5,537 *
							To reclassify patient days for proper cost determination. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2202.3, 2202.7(B), 2300 and 2304			
42	4	D-1	I		1.00	1	Total Inpatient Days - Adults and Pediatrics	51,580	(94)	51,486
	4A	D-1	II		42.00	2	Total Inpatient Days - Nursery	* 5,537	(26)	5,511
	4A	D-1	II		43.00	2	Total Inpatient Days - Intensive Care Unit	6,191	(5)	6,186
	4A	D-1	II		43.01	2	Total Inpatient Days - NICU	* 327	(19)	308
							To eliminate patient days associated with health insurance services provided to employees at the facility in conjunction with adjustment 27. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 332, 332.1, 1000, 2162.7, 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
MERCY HOSPITAL BAKERSFIELD			JULY 1, 2010 THROUGH JUNE 30, 2011				1104981661		53	
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 TOTAL CHARGES										
43	5	C	I		50.00	8	Operating Room	\$141,883,428	\$119,834	\$142,003,262 *
	5	C	I		75.00	8	ASC (Non-Distinct Part) To reclassify ASC (Non-Distinct Part) charges for proper matching of revenue and expense in conjunction with adjustment 9. 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, 2304, and 2306	119,834	(119,834)	0
44	5	C	I		92.00	8	Observation Beds To eliminate observation bed charges for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$8,331,030	(\$8,331,030)	\$0
45	5	C	I		50.00	8	Operating Room	* \$142,003,262	(\$337,165)	\$141,666,097
	5	C	I		52.00	8	Labor Room and Delivery Room	21,155,295	(189,833)	20,965,462
	5	C	I		54.00	8	Radiology - Diagnostic	99,466,984	(109,828)	99,357,156
	5	C	I		55.00	8	Radiology - Therapeutic	3,512,570	(8,164)	3,504,406
	5	C	I		60.00	8	Laboratory	138,271,355	(157,976)	138,113,379
	5	C	I		64.00	8	Intravenous Therapy	804,467	(46)	804,421
	5	C	I		65.00	8	Respiratory Therapy	42,880,560	(22,896)	42,857,664
	5	C	I		66.00	8	Physical Therapy	2,545,813	(1,628)	2,544,185
	5	C	I		67.00	8	Occupational Therapy	500,011	(772)	499,239
	5	C	I		69.00	8	Electrocardiology	4,308,168	(4,984)	4,303,184
	5	C	I		71.00	8	Patient Supplies Charged to Patients	15,179,078	(3,098)	15,175,980
	5	C	I		73.00	8	Drugs Charged to Patients	81,429,739	(92,499)	81,337,240
	5	C	I		74.00	8	Renal Dialysis	4,505,354	(2,280)	4,503,074
	5	C	I		75.02	8	Endoscopy	12,630,705	(7,027)	12,623,678
	5	C	I		91.00	8	Emergency To eliminate charges associated with health insurance services provided to employees at the facility in conjunction with adjustment 27. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 332, 332.1, 1000, 2162.7, 2300 and 2304	98,742,285	(51,493)	98,690,792

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
MERCY HOSPITAL BAKERSFIELD							JULY 1, 2010 THROUGH JUNE 30, 2011	1104981661	53	
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										
46	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	4,075	145	4,220
	4A	D-1	II	XIX	42.00	4	Medi-Cal Inpatient Days - Nursery	383	132	515
	4A	D-1	II	XIX	43.00	4	Medi-Cal Inpatient Days - Intensive Care Unit	924	33	957
	4A	D-1	II	XIX	43.01	4	Medi-Cal Inpatient Days - NICU	181	(121)	60
47	4A	DHS 3092					Medi-Cal Administrative Days Rate	\$351.26	(\$1.94)	349.32
48	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$2,922,018	\$91,983	\$3,014,001
	6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Labor Room and Delivery Room	1,352,156	12,991	1,365,147
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	9,718,051	(4,818,590)	4,899,461
	6	D-3		XIX	55.00	2	Medi-Cal Ancillary Charges - Radiology - Therapeutic	155,566	8,750	164,316
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	9,641,952	396,397	10,038,349
	6	D-3		XIX	62.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood	1,166,051	37,908	1,203,959
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	11,117	4,709,471	4,720,588
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	183,828	16,671	200,499
	6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	45,703	3,265	48,968
	6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	24,203	11,094	35,297
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	326,977	402,952	729,929
	6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	60,945	2,510	63,455
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	1,393,932	50,917	1,444,849
	6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Impl. Dev. Charged to Patients	1,487	(1,487)	0
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	6,863,304	277,539	7,140,843
	6	D-3		XIX	74.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	332,796	34,776	367,572
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	3,235,544	126,944	3,362,488
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	37,435,630	1,364,091	38,799,721
49	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$19,576,731	\$1,258,291	\$20,835,022
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	37,435,630	1,364,091	38,799,721
50	3	E-3	VII	XIX	32.00	1	Deductibles	\$242,234	\$30,955	\$273,189

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
MERCY HOSPITAL BAKERSFIELD							JULY 1, 2010 THROUGH JUNE 30, 2011			1104981661		53
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												
-Continued from previous page-												
51	1	E-3	VII	XIX	41.00	1	Interim Payments			\$11,424,816	\$367,235	\$11,792,051
<p style="margin-left: 40px;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: 07/01/2010 through 06/30/2011 Payment Period: 07/01/2010 through 12/31/2012 Report Date: 01/17/2013 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</p>												

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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>												
52	1	N/A	Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1					\$0	\$8,695	\$8,695		
53	1	N/A	Medi-Cal Credit Balances 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					\$0	\$2,211	\$2,211		