

**REPORT
ON THE
COST REPORT REVIEW**

**BIGGS-GRIDLEY MEMORIAL HOSPITAL
GRIDLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS:
1477522019 AND 1497802078
FISCAL PERIOD ENDED
JUNE 30, 2012**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Shun Tong
Auditor: Jennifer Breen**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 21, 2014

Jennie Pipoly, CFO
Biggs-Gridley Memorial Hospital
240 Spruce Street
Gridley, CA 95948

BIGGS-GRIDLEY MEMORIAL HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1477522019
FISCAL PERIOD ENDED June 30, 2012

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 \$9,404 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. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
4. Audit Adjustments Schedule

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

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Fee-For-Service Rates Development Division.

Jennie Pipoly, CFO
Page 2

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

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

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kvick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1477522019	Reported	\$ 13,218	
	Net Change	\$ (3,814)	
	Audited Amount Due Provider (State)	\$ 9,404	
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: 1497802078	Reported		\$ 278.22
	Net Change		\$ (7.23)
	Audited Cost Per Day		\$ 270.99
	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)		\$ 9,404	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 9,404	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1477522019

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>731,879</u>	\$ <u>803,488</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>731,879</u>	\$ <u>803,488</u>
6. Interim Payments (Adj 16)		\$ <u>(718,661)</u>	\$ <u>(793,771)</u>
7. Balance Due Provider (State)		\$ <u>13,218</u>	\$ <u>9,717</u>
8. Duplicate Payments (Adj)		\$ <u>0</u>	\$ <u>0</u>
9. Medi-Cal Overpayments (Adj 21)		\$ <u>0</u>	\$ <u>(313)</u>
10.	\$	<u>0</u>	<u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>13,218</u></u>	\$ <u><u>9,404</u></u>
		(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1477522019

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 733,049 \$ 808,141

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 15) \$ 552,365 \$ 724,1063. Inpatient Ancillary Service Charges (Adj 15) \$ 1,615,890 \$ 1,785,2194. Total Charges - Medi-Cal Inpatient Services \$ 2,168,255 \$ 2,509,3255. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 1,435,206 \$ 1,701,1856. 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:
BIGGS-GRIDLEY MEMORIAL HOSPITALFiscal Period Ended:
JUNE 30, 2012Provider NPI:
1477522019

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	2,740	2,740
2. Inpatient Days (include private, exclude swing-bed)	1,840	1,840
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	1,840	1,840
5. Medicare NF Swing-Bed Days through Dec 31 (Adj 12)	289	244
6. Medicare NF Swing-Bed Days after Dec 31 (Adj 12)	290	335
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj 12)	160	186
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj 12)	161	135
9. Medi-Cal Days (excluding swing-bed) (Adjs 13, 17)	234.00	242.50

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj 18)	\$ 0.00	\$ 1,048.60
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj 18)	\$ 0.00	\$ 1,048.60
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj 19)	\$ 312.86	\$ 303.58
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj 19)	\$ 312.86	\$ 325.66
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 2,732,083	\$ 2,716,699
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 255,858
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 351,281
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 50,058	\$ 56,466
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 50,370	\$ 43,964
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 730,328	\$ 707,569
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 2,001,755	\$ 2,009,130

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 2,999,877	\$ 2,999,877
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 2,999,877	\$ 2,999,877
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.667279	\$ 0.669737
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)	\$ 1,630.37	\$ 1,630.37
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 2,001,755	\$ 2,009,130

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,087.91	\$ 1,091.92
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 254,571	\$ 264,791
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 141,043	\$ 172,464
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 395,614	\$ 437,255

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1477522019

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, 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
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 1,444,197	\$ 1,441,164
7. Total Inpatient Days (Adj)	727	727
8. Average Per Diem Cost	\$ 1,986.52	\$ 1,982.34
9. Medi-Cal Inpatient Days (Adj 13)	71	87
10. Cost Applicable to Medi-Cal	\$ 141,043	\$ 172,464
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, 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
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		
21. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj)	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
21. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
32. Medi-Cal Inpatient Days (Adj)	0	0
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 141,043	\$ 172,464

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1477522019

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
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
26. 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:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1477522019

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
50.00	Operating Room	\$ 837,474	\$ 3,159,104	0.265099	\$ 200,924	\$ 53,265
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	0	0	0.000000	0	0
53.00	Anesthesiology	0	0	0.000000	0	0
54.00	Radiology-Diagnostic	2,189,857	10,610,669	0.206383	191,762	39,576
55.00	Radiology-Therapeutic	0	0	0.000000	0	0
56.00	Radioisotope	0	0	0.000000	0	0
57.00	Computed Tomography (CT) Scan	0	0	0.000000	0	0
58.00	Magnetic Resonance Imaging (MRI)	0	0	0.000000	0	0
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	1,699,432	5,697,853	0.298258	190,956	56,954
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	77,897	57,177	1.362376	9,222	12,564
63.00	Blood Storing, Processing, & Trans.	0	0	0.000000	0	0
64.00	Intravenous Therapy	0	0	0.000000	0	0
65.00	Respiratory Therapy	695,062	2,201,063	0.315785	90,142	28,465
66.00	Physical Therapy	306,555	443,262	0.691588	8,083	5,590
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	42,511	606,445	0.070099	47,099	3,302
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	960,185	5,127,734	0.187253	403,605	75,576
72.00	Implantable Devices Charged to Patients	0	0	0.000000	0	0
73.00	Drugs Charged to Patients	817,277	6,776,486	0.120605	577,536	69,654
74.00	Renal Dialysis	0	0	0.000000	0	0
75.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
76.00	Other Ancillary (specify)	0	0	0.000000	0	0
77.00		0	0	0.000000	0	0
78.00		0	0	0.000000	0	0
79.00		0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
87.00		0	0	0.000000	0	0
87.01		0	0	0.000000	0	0
88.00	Rural Health Clinic (RHC)	2,945,930	2,884,276	1.021376	0	0
89.00	Federally Qualified Health Center (FQHC)	0	0	0.000000	0	0
90.00	Clinic	0	0	0.000000	0	0
91.00	Emergency	1,481,731	3,763,675	0.393693	65,890	25,940
92.00	Observation Beds	0	0	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 12,053,912	\$ 41,327,744		\$ 1,785,219	\$ 370,886

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1477522019

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 14)	AUDITED
50.00	Operating Room	\$ 178,957	\$ 21,967	\$ 200,924
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	170,106	21,656	191,762
55.00	Radiology-Therapeutic			0
56.00	Radioisotope			0
57.00	Computed Tomography (CT) Scan			0
58.00	Magnetic Resonance Imaging (MRI)			0
59.00	Cardiac Catheterization			0
60.00	Laboratory	176,007	14,949	190,956
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells	9,222		9,222
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	75,841	14,301	90,142
66.00	Physical Therapy	7,080	1,003	8,083
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology	43,228	3,871	47,099
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	371,235	32,370	403,605
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	520,736	56,800	577,536
74.00	Renal Dialysis			0
75.00	ASC (Non-Distinct Part)			0
76.00	Other Ancillary (specify)			0
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			0
91.00	Emergency	63,478	2,412	65,890
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
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 1,615,890	\$ 169,329	\$ 1,785,219

(To Schedule 5)

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

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1497802078

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 2,085,836	\$ 2,031,605	\$ (54,231)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 2,085,836	\$ 2,031,605	\$ (54,231)
4. Total Distinct Part Patient Days (Adj)	7,497	7,497	
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 278.22	\$ 270.99	\$ (7.23)
DPNF OVERPAYMENTS AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	21	21	0
10. Total Licensed Capacity (All levels) (Adj)	45	45	0
11. Total Medi-Cal DP Patient Days (Adj 20)	7,497	7,454	(43)
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 48,523	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 48,523	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 813,933	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 662,858	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 1,476,791	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1497802078

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 922,750	\$ 922,750	\$ 0
1.00	Capital Related Costs-Buildings and Fixtures	20,550	20,550	0
2.00	Capital Related Costs-Movable Equipment	15,932	15,930	(2)
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	136,908	136,909	1
5.01	Communications	1,994	1,994	(0)
5.02			0	0
5.03	Purchasing Receiving Stores	497	497	0
5.04	Inpatient Admitting	1,993	1,994	1
5.05	Outpatient Registration	0	0	0
5.06	Cashiering Accts. Receivable	32,292	32,291	(1)
0.00			0	0
0.00			0	0
5.07	Administrative and General	102,443	98,085	(4,358)
6.00	Maintenance and Repairs	63,255	63,031	(224)
7.00	Operation of Plant	49,123	48,949	(174)
8.00	Laundry and Linen Service	51,779	51,596	(183)
9.00	Housekeeping	66,639	66,405	(234)
10.00	Dietary	367,197	302,155	(65,042)
11.00	Cafeteria	37,527	53,127	15,600
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	148,404	148,803	399
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library	25,349	25,537	188
17.00	Social Service	41,204	41,002	(202)
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
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 2,085,836	\$ 2,031,605	\$ (54,231)

(To DPNF Sch 1)

* From Schedule 8, line 44 plus line 45.

**ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY**

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

Provider NPI:
1497802078

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Capital Related Costs-Buildings and Fixtures	\$ 20,550	\$ N/A
2.00	Capital Related Costs-Movable Equipment	15,930	N/A
3.00	Other Capital Related Costs	0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	84	136,824
5.01	Communications	0	0
5.02		0	0
5.03	Purchasing Receiving Stores	42	388
5.04	Inpatient Admitting	238	1,465
5.05	Outpatient Registration	0	0
5.06	Cashiering Accts. Receivable	626	18,591
0.00		0	0
0.00		0	0
5.07	Administrative and General	1,135	55,131
6.00	Maintenance and Repairs	362	39,091
7.00	Operation of Plant	2,107	4,225
8.00	Laundry and Linen Service	188	2,449
9.00	Housekeeping	165	46,327
10.00	Dietary	4,434	173,983
11.00	Cafeteria	1,189	30,202
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	774	131,107
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records & Library	411	18,916
17.00	Social Service	288	4,158
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
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 48,523	\$ 662,858

* These amounts include both Skilled Nursing Facility expenses,
line 44 and Nursing Facility expenses, line 45.

(To DPNF SCH 1)

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

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 0.00	ALLOC COST 0.00	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.07
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
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	1,566	136
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	6,779	0	0	0	0	0	0	0	14,033	1,215
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Non Allowable Patient Transportation	0	0	0	0	0	0	0	0	0	0	5,330	461
TOTAL	<u>0</u>	<u>1,613,219</u>	<u>47,849</u>	<u>0</u>	<u>109,264</u>	<u>14,964</u>	<u>254,068</u>	<u>578,443</u>	<u>0</u>	<u>0</u>	<u>18,330,533</u>	<u>1,460,565</u>

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

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
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	2,706	2,102	0	2,851	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	12,534	9,734	0	13,205	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Non Allowable Patient Transportation	7,306	5,674	603	7,697	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>390,482</u>	<u>287,146</u>	<u>117,484</u>	<u>388,455</u>	<u>735,399</u>	<u>312,199</u>	<u>0</u>	<u>518,564</u>	<u>11,566</u>	<u>400,865</u>	<u>457,451</u>	<u>59,963</u>

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

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	POST STEP-DOWN ADJUSTMENT	TOTAL COST
	18.00	19.00	20.00	21.00	22.00	23.00			24.00	25.00	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
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	9,361	0	9,361
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	50,721	0	50,721
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
193.01	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0
194.00 Non Allowable Patient Transportation	0	0	0	0	0	0	0	0	27,071	0	27,071
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,330,533</u>	<u>0</u>	<u>18,330,533</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	EMP BENE (GROSS SALARIES) 4.00 (Adj 10) (Adj)	COMM (NONPATIENT TELEPHONES) 5.01 (Adj) (Adj)	STAT 5.02 (Adj) (Adj)	PUR. REC. STORES (SUP. REQ.) 5.03 (Adj) (Adj)	INPATIENT ADMITTING (INP. REV.) 5.04 (Adj) (Adj)	OUTPATIENT REGISTRATION (OUTP. REV.) 5.05 (Adj) (Adj)	CASHIERING ACCTS REC (GROSS REV) 5.06 (Adj) (Adj)	STAT 0.00 (Adj) (Adj)	STAT 0.00 (Adj) (Adj)	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.07	MANT & REPAIRS 6.00 (Adj) (Adj)
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	
110.00 Intestinal Acquisition											0	
111.00 Islet Acquisition											0	
112.00 Other Organ Acquisition (specify)											0	
113.00 Interest Expense											0	
114.00 Utilization Review-SNF											0	
115.00 Ambulatory Surgical Center (Distinct Part)											0	
116.00 Hospice											0	
117.00 Other Special Purpose (specify)											0	
190.00 Gift, Flower, Coffee Shop, & Canteen											1,566	293
191.00 Research											0	
192.00 Physicians' Private Offices		17									14,033	1,357
193.00 Nonpaid Workers											0	
193.01											0	
193.02											0	
193.03											0	
194.00 Non Allowable Patient Transportation											5,330	791
TOTAL	9,590,718	120	0	1,439,442	21,278,439	26,623,948	50,786,663	0	0		16,869,968	42,275
COST TO BE ALLOCATED	1,613,219	47,849	0	109,264	14,964	254,068	578,443	0	0		1,460,565	390,482
UNIT COST MULTIPLIER - SCH 8	0.168206	398.741667	0.000000	0.075907	0.000703	0.009543	0.011390	0.000000	0.000000		0.086578	9.236713

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (TIME SPENT)	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)	(Adj)	(Adj)	(Adj 11)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen		293		293								
191.00 Research												
192.00 Physicians' Private Offices		1,357		1,357								
193.00 Nonpaid Workers												
193.01												
193.02												
193.03												
194.00 Non Allowable Patient Transportation		791	775	791								
TOTAL	40,031	151,101	39,919	54,545	211,049	0	133,848	100	100	50,786,663	10,964	0
COST TO BE ALLOCATED	287,146	117,484	388,455	735,399	312,199	0	518,564	11,566	400,865	457,451	59,963	0
UNIT COST MULTIPLIER - SCH 8	7.173103	0.777521	9.731069	13.482432	1.479271	0.000000	3.874272	115.657645	4008.654	0.009007	5.469059	0.000000

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	NONPHYSICIAN	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)
	(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	Communications						
5.02							
5.03	Purchasing Receiving Stores						
5.04	Inpatient Admitting						
5.05	Outpatient Registration						
5.06	Cashiering Accts. Receivable						
0.00							
0.00							
5.07	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						
32.00	Coronary Care Unit						
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:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	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)
	(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						
56.00	Radioisotope						
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						
63.00	Blood Storing, Processing, & Trans.						
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)						
76.00	Other Ancillary (specify)						
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:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 151,634	\$ 0	\$ 151,634
2.00	Capital Related Costs-Movable Equipment	117,543	0	117,543
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	1,612,225	0	1,612,225
5.01	Communications	47,849	0	47,849
5.02			0	0
5.03	Purchasing Receiving Stores	86,950	0	86,950
5.04	Inpatient Admitting	9,984	0	9,984
5.05	Outpatient Registration	219,980	0	219,980
5.06	Cashiering Accts. Receivable	513,709	0	513,709
			0	0
			0	0
5.07	Administrative and General	1,386,644	(68,157)	1,318,487
6.00	Maintenance and Repairs	325,154	0	325,154
7.00	Operation of Plant	231,600	0	231,600
8.00	Laundry and Linen Service	106,978	0	106,978
9.00	Housekeeping	316,680	0	316,680
10.00	Dietary	399,297	170,793	570,090
11.00	Cafeteria	170,793	(170,793)	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	392,918	0	392,918
14.00	Central Services and Supply		0	0
15.00	Pharmacy	305,719	0	305,719
16.00	Medical Records & Library	326,641	0	326,641
17.00	Social Service	52,127	0	52,127
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)	1,663,787	0	1,663,787
31.00	Intensive Care Unit	962,328	0	962,328
32.00	Coronary Care Unit		0	0
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		0	0
44.00	Skilled Nursing Facility	922,750	0	922,750
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 477,877	\$ 0	\$ 477,877
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room		0	0
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic	1,456,571	0	1,456,571
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope		0	0
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	1,202,617	0	1,202,617
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells	65,517	0	65,517
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	483,528	0	483,528
66.00	Physical Therapy	162,346	0	162,346
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology	19,282	0	19,282
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	717,870	0	717,870
72.00	Implantable Devices Charged to Patients		0	0
73.00	Drugs Charged to Patients	225,428	0	225,428
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		0	0
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)	2,262,162	0	2,262,162
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	1,037,217	(36,116)	1,001,101
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	\$ 18,433,705	\$ (104,273)	\$ 18,329,432
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services		0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
BIGGS-GRIDLEY MEMORIAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		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. tchng. prgm.)		0	0
101.00	Home Health Agency		0	0
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
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
193.01			0	0
193.02			0	0
193.03			0	0
194.00	Non Allowable Patient Transportation	1,101	0	1,101
	SUBTOTAL	\$ 1,101	\$ 0	\$ 1,101
200	TOTAL	\$ 18,434,806	\$ (104,273)	\$ 18,330,533

(To Schedule 8)

Provider Name							Fiscal Period	Provider NPI		Adjustments
BIGGS-GRIDLEY MEMORIAL HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1477522019		21
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>RECLASSIFICATIONS OF REPORTED COSTS</u>										
1	10A	A			11.00	7	Cafeteria	\$170,793	(\$205,739)	(\$34,946) *
	10A	A			10.00	7	Dietary	399,297	205,739	605,036 *
							To reverse provider's reclassification for proper cost finding. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306			
2	10A	A			10.00	7	Dietary	* \$605,036	(\$34,946)	\$570,090
	10A	A			11.00	7	Cafeteria	* (34,946)	34,946	0
							To reclassify provider's Cafeteria revenue offset adjustment for proper cost allocation. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2302.4, 2304, and 2306			

*Balance carried forward from prior/to subsequent adjustments

Provider Name				Fiscal Period				Provider NPI		Adjustments
BIGGS-GRIDLEY MEMORIAL HOSPITAL				JULY 1, 2011 THROUGH JUNE 30, 2012				1477522019		21
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										
3	10A	A			5.07	7	Other Administrative and General	\$1,386,644		
							To adjust abatement of interest income against interest expense in GL Account 8870840. 42 CFR 413.153(b)(2)(iii), 413.20 and 413.24 CMS Pub. 15-1, Sections 202.2, 2300 and 2304 CMS Pub. 15-2, Section 3613		(\$156)	
4							To adjust abatement of interest income against interest expense in GL Account 8860840. 42 CFR 413.153(b)(2)(iii), 413.20 and 413.24 CMS Pub. 15-1, Sections 202.2, 2300 and 2304 CMS Pub. 15-2, Section 3613		(1,235)	
5							To eliminate public relations costs not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(1,567)	
6							To eliminate advertising costs not related to patient care. 42 CFR 413.9(b)(2) / CMS Pub. 15-1, Sections 2102.3 and 2136.2		(57,538)	
7							To eliminate contribution/donation costs not related to patient care. 42 CFR 413.5(c)(7) and 413.9 CMS Pub. 15-1, Sections 608, 610, and 2102.3		(7,575)	
8							To eliminate advertising personnel costs not related to patient care. 42 CFR 413.9(b)(2) / CMS Pub. 15-1, Sections 2102.3 and 2136.2		(86)	
									(\$68,157)	(\$68,157)
9	10A	A			91.00	7	Emergency	\$1,037,217	(\$36,116)	\$1,001,101
							To adjust reported professional component of Provider Based Physician to agree to Provider's records. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			

Provider Name							Fiscal Period			Provider NPI		Adjustments
BIGGS-GRIDLEY MEMORIAL HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1477522019		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED STATISTICS												
10	9	B-1			11.00	4	Cafeteria (Gross Salaries)	107,530	(107,530)	0		
	9	B-1			10.00	4	Dietary	208,694	107,530	316,224		
							To reclassify reported Cafeteria gross salary statistics to proper cost allocation in conjunction with adjustment 1 and 2. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2302.4, 2304, and 2306					
11	9	B-1			11.00	10	Cafeteria (Meals Served)	0	22,073	22,073		
	9	B-1			10.00	10	Total - Meals Served	32,472	22,073	54,545		
							To establish Cafeteria meals served statistics for proper cost allocation in conjunction with adjustment 1 and 2. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2302.4, 2304, and 2306					

Provider Name							Fiscal Period			Provider NPI		Adjustments
BIGGS-GRIDLEY MEMORIAL HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1477522019		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
12	4	D-1	XIX	5.00	1	Medicare NF Swing Bed Days Through December 31	289	(45)	244			
	4	D-1	XIX	6.00	1	Medicare NF Swing Bed Days After December 31	290	45	335			
	4	D-1	XIX	7.00	1	Medi-Cal NF Swing Bed Days Through December 31	160	26	186			
	4	D-1	XIX	8.00	1	Medi-Cal NF Swing Bed Days After December 31	161	(26)	135			
To adjust total swing bed days to agree with provider's patient census reports. 42 CFR 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2205, 2230.5, 2300, and 2304												

Provider Name							Fiscal Period	Provider NPI		Adjustments
BIGGS-GRIDLEY MEMORIAL HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1477522019		21
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										
13	4	D-1		XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	234	9	243 *
	4A	D-1		XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	71	16	87
14	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$178,957	\$21,967	\$200,924
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	170,106	21,656	191,762
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	176,007	14,949	190,956
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	75,841	14,301	90,142
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	7,080	1,003	8,083
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	43,228	3,871	47,099
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	371,235	32,370	403,605
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	520,736	56,800	577,536
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	63,478	2,412	65,890
	6	D-3		XIX	200.00	2	Total - Medi-Cal Ancillary Charges	1,615,890	169,329	1,785,219
15	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Charges	\$552,365	\$171,741	\$724,106
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Charges	1,615,890	169,329	1,785,219
16	3	E-3	VII	XIX	32.00	1	Medi-Cal Deductibles	\$0	\$1,170	\$1,170
	3	E-3	VII	XIX	33.00	1	Medi-Cal Coinsurance	1,170	2,313	3,483
	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payments	718,661	75,110	793,771
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Paid Claims Summary: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through September 1, 2013 Report Date: September 05, 2013 42 CFR 413.20, 413.50, 413.53, 413.60 and 413.64 CMS Pub. 15-1, Sections 2304 and 2408.3										

Provider Name							Fiscal Period			Provider NPI		Adjustments
BIGGS-GRIDLEY MEMORIAL HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1477522019		21
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												
17	4	D-1		XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics To eliminate Medi-Cal days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through the 9th month (RAD Code 475) and 10th through the 12th month (RAD Code 476) after the month of service, respectively. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1 W&I Code 14115	*	243.00	(0.50)	242.50	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
BIGGS-GRIDLEY MEMORIAL HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1477522019		21
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 - SWING BEDS												
18	4	D-1		XIX	17.00	1	Medicare NF Swing Bed Rate Through December 31	\$0	\$1,048.60	\$1,048.60		
	4	D-1		XIX	18.00	1	Medicare NF Swing Bed Rate After December 31 To include Medicare swing bed rates to agree with critical access hospital reimbursement methodology for proper cost determination. 42 CFR 413.53 CMS Pub. 15-1, Section 2230.5 CMS Pub. 15-2, Section 4025.1	0	1,048.60	1,048.60		
19	4	D-1		XIX	19.00	1	Medi-Cal NF Swing Bed Rate Through December 31	\$312.86	(\$9.28)	\$303.58		
	4	D-1		XIX	20.00	1	Medi-Cal NF Swing Bed Rate After December 31 To adjust Medi-Cal swing bed rates to agree with the published swing bed rate for proper cost determination. 42 CFR 413.53 CMS Pub. 15-1, Section 2230.5 CMS Pub. 15-2, Section 4025.1 CCR, Title 22, Section 51511	312.86	12.80	325.66		

Provider Name							Fiscal Period		Provider NPI		Adjustments
BIGGS-GRIDLEY MEMORIAL HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1477522019		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF											
20	DPNF1	S-3	I	XIX	19.00	7	Medi-Cal Days - Skilled Nursing Facility To adjust the DPNF Settlement Data to agree with the following Fiscal Intermediary Paid Claims Summary: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through September 1, 2013 Report Date: September 5, 2013 CCR, Title 17, Section 1498 CMS Pub. 15-1, Sections 2304 and 2408.3	7,497	(43)	7,454	

Provider Name							Fiscal Period			Provider NPI		Adjustments
BIGGS-GRIDLEY MEMORIAL HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1477522019		21
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
21	1	Not Reported	Medi-Cal Overpayments To recover outstanding Medi-Cal overpayments. 42 CFR 413.5, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2409 CCR, Title 22, Sections 50761 and 51458.1					\$0	\$313	\$313		