

**REPORT
ON THE
COST REPORT REVIEW**

**BARTON MEMORIAL HOSPITAL
SOUTH LAKE TAHOE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIERS:
1003867565 AND 1891759502**

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Blanca Dacanay
Auditor: Krishnita Prasad**



TOBY DOUGLAS
Director

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



EDMUND G. BROWN JR.
Governor

April 29, 2014

Kelly Neiger, Controller
Barton Memorial Hospital
2170 South Avenue
South Lake Tahoe, CA 96150

BARTON MEMORIAL HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1003867565
FISCAL PERIOD ENDED DECEMBER 31, 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 combined settlement for the fiscal period due the Provider in the amount of \$499,081 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.

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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.

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:

Lisa Alder, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

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

United States Postal Service (USPS)

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

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.

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

Original Signed By

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

Certified

SUMMARY OF FINDINGS

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1003867565	Reported	\$ 583,629	
	Net Change	\$ (83,854)	
	Audited Amount Due Provider (State)	\$ 499,775	
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: 1891759502	Reported		\$ 444.21
	Net Change		\$ (10.53)
	Audited Cost Per Day		\$ 433.68
	Audited Amount Due Provider (State)	\$ (694)	
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)		\$ 499,081	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 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)		\$ 499,081	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

Provider NPI:
1003867565

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>3,964,161</u>	\$ <u>4,132,585</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ <u>340</u>	\$ <u>N/A</u>
4.	\$	\$ <u>0</u>	<u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ <u>3,964,501</u>	\$ <u>4,132,585</u>
6. Interim Payments (Adj 22)		\$ <u>(3,380,872)</u>	\$ <u>(3,627,310)</u>
7. Balance Due Provider (State)		\$ <u>583,629</u>	\$ <u>505,275</u>
8. Medi-Cal Overpayment (Adj 25)		\$ <u>0</u>	\$ <u>(5,500)</u>
9.	\$	\$ <u>0</u>	<u>0</u>
10.	\$	<u>0</u>	<u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>583,629</u></u>	\$ <u><u>499,775</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
BARTON MEMORIAL HOSPITALFiscal Period Ended:
DECEMBER 31, 2012Provider NPI:
1003867565

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 4,004,838 \$ 4,234,363

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 21) \$ 3,272,146 \$ 4,109,2033. Inpatient Ancillary Service Charges (Adj 21) \$ 7,423,801 \$ 8,097,0074. Total Charges - Medi-Cal Inpatient Services \$ 10,695,947 \$ 12,206,2105. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 6,691,109 \$ 7,971,8476. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
BARTON MEMORIAL HOSPITALFiscal Period Ended:
DECEMBER 31, 2012Provider NPI:
1003867565

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 2,261,975	\$ 2,387,821
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 1,742,863	\$ 1,846,352
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 4,004,838	\$ 4,234,173
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 190
8. SUBTOTAL	\$ 4,004,838	\$ 4,234,363 (To Schedule 2)
9. Medi-Cal Deductible (Adj)	\$ (7,349)	\$ (7,349)
10. Medi-Cal Coinsurance (Adj 22)	\$ (33,328)	\$ (94,429)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 3,964,161	\$ 4,132,585 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
BARTON MEMORIAL HOSPITALFiscal Period Ended:
DECEMBER 31, 2012Provider NPI:
1003867565

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)	6,563	6,563
2. Inpatient Days (include private, exclude swing-bed)	6,416	6,416
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	5,525	5,525
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	138	138
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	9	9
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 19,23)	892.00	978.50

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj 27)	\$ 0.00	\$ 216.74
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 28)	\$ 0.00	\$ 307.12
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj 28)	\$ 0.00	\$ 307.12
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 9,679,813	\$ 9,486,211
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 29,910
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	\$ 2,764
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	\$ 32,674
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 9,679,813	\$ 9,453,537

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 22,337,643	\$ 22,337,643
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 22,337,643	\$ 22,337,643
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.433341	\$ 0.423211
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 4,043.01	\$ 4,043.01
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)	\$ 9,679,813	\$ 9,453,537

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,508.70	\$ 1,473.43
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,345,760	\$ 1,441,751
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 397,103	\$ 404,601
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,742,863	\$ 1,846,352

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

Provider NPI:
1003867565

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 26)	\$ 244,168	\$ 235,697
2. Total Inpatient Days (Adj)	<u>737</u>	<u>737</u>
3. Average Per Diem Cost	\$ 331.30	\$ 319.81
4. Medi-Cal Inpatient Days (Adj 19, 23)	<u>325.00</u>	<u>341.25</u>
5. Cost Applicable to Medi-Cal	\$ 107,673	\$ 109,135
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 26)	\$ 2,925,397	\$ 2,873,601
7. Total Inpatient Days (Adj)	<u>1,223</u>	<u>1,223</u>
8. Average Per Diem Cost	\$ 2,391.98	\$ 2,349.63
9. Medi-Cal Inpatient Days (Adj 19, 23)	<u>121.00</u>	<u>125.75</u>
10. Cost Applicable to Medi-Cal	\$ 289,430	\$ 295,466
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 26)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	<u>0</u>	<u>0</u>
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	<u>0</u>	<u>0</u>
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
BURN INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 26)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	<u>0</u>	<u>0</u>
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	<u>0</u>	<u>0</u>
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 26)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	<u>0</u>	<u>0</u>
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	<u>0</u>	<u>0</u>
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
OTHER SPECIAL CARE		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 26)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	<u>0</u>	<u>0</u>
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	<u>0</u>	<u>0</u>
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)	<u>0</u>	<u>0</u>
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)	<u>0</u>	<u>0</u>
33. Cost Applicable to Medi-Cal	\$ 0	\$ 0
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 397,103	\$ 404,601

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

Provider NPI:
1003867565

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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 26)	\$ 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:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

Provider NPI:
1003867565

ANCILLARY COST CENTERS		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
50.00	Operating Room	\$ 8,694,905	\$ 53,424,687	0.162751	\$ 1,869,354	\$ 304,239
51.00		0	0	0.000000	0	0
52.00	Delivery Room and Labor Room	1,381,877	2,136,504	0.646793	944,428	610,850
53.00	Anesthesiology	551,861	8,866,737	0.062239	335,673	20,892
54.00	Radiology - Diagnostic	3,477,808	8,636,381	0.402693	192,947	77,698
54.01	Ultrasound	554,291	3,882,390	0.142771	90,553	12,928
56.00	Radioisotope	367,155	2,197,734	0.167061	33,072	5,525
57.00	CT Scan	740,506	15,636,602	0.047357	342,654	16,227
58.00	Magnetic Resonance Imaging (MRI)	578,050	6,103,374	0.094710	66,457	6,294
59.00	Cardiac Catheterization	0	0	0.000000	0	0
60.00	Laboratory	5,224,179	27,458,265	0.190259	1,047,738	199,341
60.01	Blood Laboratory	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	292,950	371,306	0.788972	171,437	135,259
63.00		0	0	0.000000	0	0
64.00		0	0	0.000000	0	0
65.00	Respiratory Therapy	1,160,483	2,118,850	0.547695	239,659	131,260
66.00	Physical Therapy	2,216,559	4,278,610	0.518056	31,766	16,457
67.00	Occupational Therapy	282,010	817,167	0.345106	10,138	3,499
68.00	Speech Pathology	134,591	89,913	1.496901	1,267	1,897
69.00	Electrocardiology	440,697	3,328,859	0.132387	96,752	12,809
70.00	Electroencephalography	86,865	365,014	0.237977	7,308	1,739
71.00	Medical Supplies Charged to Patients	3,516,255	4,374,750	0.803761	333,097	267,730
72.00	Implantable Devices Charged to Patients	5,108,365	7,099,844	0.719504	285,079	205,115
73.00	Drugs Charged to Patients	3,876,934	21,920,708	0.176862	1,289,271	228,023
74.00		0	0	0.000000	0	0
75.00		0	0	0.000000	0	0
76.00	Sleep Lab	211,236	663,076	0.318570	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)	4,302,271	1,652,468	2.603543	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	6,388,783	34,801,403	0.183578	708,357	130,039
92.00	Observation Beds	0	2,502,490	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	1,629,979	0.000000	0	0
93.03		0	1,566,813	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
	TOTAL	\$ 49,588,630	\$ 215,923,924		\$ 8,097,007	\$ 2,387,821

(To Schedule 3)

* From Schedule 8, Column 26

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
BARTON MEMORIAL HOSPITALFiscal Period Ended:
DECEMBER 31, 2012Provider NPI:
1003867565

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 20)	AUDITED
50.00	Operating Room	\$ 1,646,063	\$ 223,291	\$ 1,869,354
51.00				0
52.00	Delivery Room and Labor Room	895,196	49,232	944,428
53.00	Anesthesiology	291,688	43,985	335,673
54.00	Radiology - Diagnostic	181,863	11,084	192,947
54.01	Ultrasound	82,480	8,073	90,553
56.00	Radioisotope	27,766	5,306	33,072
57.00	CT Scan	317,660	24,994	342,654
58.00	Magnetic Resonance Imaging (MRI)	56,162	10,295	66,457
59.00	Cardiac Catheterization			0
60.00	Laboratory	966,138	81,600	1,047,738
60.01	Blood Laboratory			0
62.00	Whole Blood & Packed Red Blood Cells	161,892	9,545	171,437
63.00				0
64.00				0
65.00	Respiratory Therapy	234,813	4,846	239,659
66.00	Physical Therapy	27,897	3,869	31,766
67.00	Occupational Therapy	8,878	1,260	10,138
68.00	Speech Pathology		1,267	1,267
69.00	Electrocardiology	84,607	12,145	96,752
70.00	Electroencephalography	5,981	1,327	7,308
71.00	Medical Supplies Charged to Patients	301,099	31,998	333,097
72.00	Implantable Devices Charged to Patients	280,952	4,127	285,079
73.00	Drugs Charged to Patients	1,198,228	91,043	1,289,271
74.00				0
75.00				0
76.00	Sleep Lab			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	654,438	53,919	708,357
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		\$ 7,423,801	\$ 673,206	\$ 8,097,007

(To Schedule 5)

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

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

Provider NPI:
1891759502

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ _____	\$ _____ 0	\$ _____ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 7,044,684	\$ 6,877,733	\$ (166,951)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 7,044,684	\$ 6,877,733	\$ (166,951)
4. Total Distinct Part Patient Days (Adj)	15,859	15,859	0
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 444.21	\$ 433.68	\$ (10.53)
DPNF OVERPAYMENTS AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj 26)	\$ _____ 0	\$ _____ (694)	\$ _____ (694)
7. Medi-Cal Credit Balances (Adj)	\$ _____ 0	\$ _____ 0	\$ _____ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ _____ 0	\$ _____ (694)	\$ _____ (694)
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	48	48	0
10. Total Licensed Capacity (All levels) (Adj)	114	114	0
11. Total Medi-Cal DP Patient Days (Adj 24)	0	14,098	14,098
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ _____ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 281,556	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 281,556	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,433,604	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,368,619	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 3,802,223	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

Provider NPI:
1891759502

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 3,488,121	\$ 3,488,121	\$ 0
1.00	New Cap Related Costs-Buildings and Fixtures	223,248	204,010	(19,238)
2.00	New Cap Related Costs-Movable Equipment		0	0
3.00	0		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	61,989	61,559	(430)
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	747,528	700,264	(47,264)
6.00	Maintenance and Repairs	0	0	0
7.00	Operation of Plant	463,274	404,880	(58,394)
8.00	Laundry and Linen Service	92,991	91,252	(1,739)
9.00	Housekeeping	202,064	193,342	(8,722)
10.00	Dietary	508,107	496,342	(11,765)
11.00	Cafeteria	76,116	74,353	(1,763)
12.00	Maintenance of Personnel	0	0	0
13.00	Nursing Administration	241,109	237,397	(3,712)
14.00	Central Services and Supply	16,389	16,048	(341)
15.00	Pharmacy	12,070	11,924	(146)
16.00	Medical Records & Library	45,748	44,990	(758)
17.00	Social Service	865,930	853,251	(12,679)
18.00	Community Health Education		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	I&R Services-Salary & Fringes (Approved)		0	0
22.00	I&R 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	\$ 7,044,684	\$ 6,877,733	\$ (166,951)

(To DPNF Sch 1)

* From Schedule 8, line 44 plus line 45.

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

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

Provider NPI:
1891759502

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	New Cap Related Costs-Buildings and Fixtures	\$ 204,010	\$ N/A
2.00	New Cap Related Costs-Movable Equipment	0	N/A
3.00	0	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	0	61,559
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	1,925	78,227
6.00	Maintenance and Repairs	0	0
7.00	Operation of Plant	43,135	119,696
8.00	Laundry and Linen Service	2,750	2,838
9.00	Housekeeping	1,386	105,214
10.00	Dietary	20,470	276,154
11.00	Cafeteria	3,066	41,369
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	575	153,376
14.00	Central Services and Supply	545	7,398
15.00	Pharmacy	91	4,372
16.00	Medical Records & Library	19	790
17.00	Social Service	3,583	517,626
18.00	Community Health Education	0	0
19.00	Nonphysician Anesthetists	0	0
20.00	Nursing School	0	0
21.00	I&R Services-Salary & Fringes (Approved)	0	0
22.00	I&R 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	\$ 281,556	\$ 1,368,619

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

(To DPNF SCH 1)

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 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 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 5.00
ANCILLARY COST CENTERS												
50.00 Operating Room	0	91,661	0	0	0	0	0	0	0	0	6,316,854	1,178,432
51.00	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Delivery Room and Labor Room	0	16,231	0	0	0	0	0	0	0	0	961,158	179,307
53.00 Anesthesiology	0	1,298	0	0	0	0	0	0	0	0	376,717	70,278
54.00 Radiology - Diagnostic	0	36,263	0	0	0	0	0	0	0	0	2,705,189	504,663
54.01 Ultrasound	0	6,859	0	0	0	0	0	0	0	0	420,493	78,445
56.00 Radioisotope	0	4,658	0	0	0	0	0	0	0	0	275,354	51,368
57.00 CT Scan	0	5,982	0	0	0	0	0	0	0	0	494,153	92,186
58.00 Magnetic Resonance Imaging (MRI)	0	5,647	0	0	0	0	0	0	0	0	413,637	77,165
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Laboratory	0	48,175	0	0	0	0	0	0	0	0	4,043,636	754,355
60.01 Blood Laboratory	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	230,847	43,065
63.00	0	0	0	0	0	0	0	0	0	0	0	0
64.00	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	16,737	0	0	0	0	0	0	0	0	908,842	169,548
66.00 Physical Therapy	0	27,881	0	0	0	0	0	0	0	0	1,597,117	297,948
67.00 Occupational Therapy	0	4,524	0	0	0	0	0	0	0	0	225,280	42,027
68.00 Speech Pathology	0	2,267	0	0	0	0	0	0	0	0	107,295	20,016
69.00 Electrocardiology	0	5,566	0	0	0	0	0	0	0	0	306,073	57,099
70.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	60,235	11,237
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,606,547	486,261
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,783,324	705,793
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,396,133	260,454
74.00	0	0	0	0	0	0	0	0	0	0	0	0
75.00	0	0	0	0	0	0	0	0	0	0	0	0
76.00 Sleep Lab	0	2,259	0	0	0	0	0	0	0	0	172,578	32,195
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	38,884	0	0	0	0	0	0	0	0	3,297,920	615,239
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
91.00 Emergency	0	83,081	0	0	0	0	0	0	0	0	4,660,844	869,497
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	0	0	0	0	0	0	0	0	0	0	0	0
95.00	0	0	0	0	0	0	0	0	0	0	0	0
96.00	0	0	0	0	0	0	0	0	0	0	0	0
97.00	0	0	0	0	0	0	0	0	0	0	0	0
98.00	0	0	0	0	0	0	0	0	0	0	0	0
99.00	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	0	30,782	0	0	0	0	0	0	0	0	1,707,721	318,582

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 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 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 5.00
105.00	0	0	0	0	0	0	0	0	0	0	0	0
106.00	0	0	0	0	0	0	0	0	0	0	0	0
107.00	0	0	0	0	0	0	0	0	0	0	0	0
108.00	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	0	0	0	0	0	0	0	0	0	0	0	0
113.00	0	0	0	0	0	0	0	0	0	0	0	0
114.00	0	0	0	0	0	0	0	0	0	0	0	0
115.00	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	8,346	0	0	0	0	0	0	0	0	629,829	117,497
117.00	0	0	0	0	0	0	0	0	0	0	0	0
190.00	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	156,945	0	0	0	0	0	0	0	0	25,138,381	4,689,656
194.00 Alpine Building	0	0	0	0	0	0	0	0	0	0	0	0
194.01 Occupational Health Clinic	0	6,750	0	0	0	0	0	0	0	0	627,846	117,127
194.03 Auxiliary	0	4,334	0	0	0	0	0	0	0	0	743,593	138,720
194.04 Community Relations	0	12,399	0	0	0	0	0	0	0	0	1,329,476	248,018
194.05 Other Nonreimbursable Cost Centers	0	916	0	0	0	0	0	0	0	0	128,762	24,021
194.06 Non-Reimbursable Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>1,031,861</u>	<u>0</u>	<u>109,215,060</u>	<u>17,171,128</u>							

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 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
ANCILLARY COST CENTERS												
50.00 Operating Room	0	313,130	63,697	149,529	4,038	62,256	0	158,230	103,708	8,306	336,726	0
51.00	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Delivery Room and Labor Room	0	113,721	12,403	54,305	0	10,999	0	36,507	10	0	13,466	0
53.00 Anesthesiology	0	17,225	0	8,226	0	1,789	0	0	21,741	0	55,885	0
54.00 Radiology - Diagnostic	0	88,130	21,514	42,084	0	36,028	0	17,563	7,057	1,147	54,434	0
54.01 Ultrasound	0	18,323	0	8,750	0	3,700	0	0	110	0	24,470	0
56.00 Radioisotope	0	15,799	0	7,545	0	2,948	0	0	289	0	13,852	0
57.00 CT Scan	0	23,562	0	11,251	0	4,331	0	0	16,468	0	98,555	0
58.00 Magnetic Resonance Imaging (MRI)	0	29,486	0	14,081	0	4,676	0	0	536	0	38,468	0
59.00 Cardiac Catheterization	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Laboratory	0	123,650	0	59,047	0	50,951	0	0	19,475	0	173,064	0
60.01 Blood Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Whole Blood & Packed Red Blood Cells	0	11,301	0	5,396	0	0	0	0	0	0	2,340	0
63.00	0	0	0	0	0	0	0	0	0	0	0	0
64.00	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Respiratory Therapy	0	23,397	0	11,173	0	13,968	0	0	3,831	16,370	13,355	0
66.00 Physical Therapy	0	137,612	10,598	65,714	0	33,873	0	39,594	2,830	4,307	26,967	0
67.00 Occupational Therapy	0	3,867	0	1,847	0	3,436	0	22	380	0	5,150	0
68.00 Speech Pathology	0	3,401	0	1,624	0	1,688	0	0	0	0	567	0
69.00 Electrocardiology	0	25,372	12,402	12,116	0	5,937	0	0	716	0	20,981	0
70.00 Electroencephalography	0	8,668	0	4,139	0	0	0	0	69	0	2,516	0
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	395,874	0	27,573	0
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	574,499	0	44,749	0
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	2,082,185	138,162	0
74.00	0	0	0	0	0	0	0	0	0	0	0	0
75.00	0	0	0	0	0	0	0	0	0	0	0	0
76.00 Sleep Lab	0	0	0	0	0	2,236	0	0	47	0	4,179	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	140,684	4,601	67,181	0	43,083	0	63,573	4,326	55,250	10,415	0
89.00 Federally Qualified Health Center (FQHC)	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
91.00 Emergency	0	177,713	65,583	84,863	24,211	73,276	0	178,274	29,584	5,590	219,347	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	0	0	0	0	0	0	0	0	0	0	0	0
95.00	0	0	0	0	0	0	0	0	0	0	0	0
96.00	0	0	0	0	0	0	0	0	0	0	0	0
97.00	0	0	0	0	0	0	0	0	0	0	0	0
98.00	0	0	0	0	0	0	0	0	0	0	0	0
99.00	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	0	0	0
101.00 Home Health Agency	0	131,495	0	62,793	0	27,875	0	36,738	1,540	479	0	0

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 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	0	0	0	0	0	0	0	0	0	0	0	0
106.00	0	0	0	0	0	0	0	0	0	0	0	0
107.00	0	0	0	0	0	0	0	0	0	0	0	0
108.00	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	0	0	0	0	0	0	0	0	0	0	0	0
113.00	0	0	0	0	0	0	0	0	0	0	0	0
114.00	0	0	0	0	0	0	0	0	0	0	0	0
115.00	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	8,580	0	9,903	1,295	0	0	0
117.00	0	0	0	0	0	0	0	0	0	0	0	0
190.00	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	1,232,360	0	307,335	0	211,897	0	267,850	17,092	1,092,201	0	0
194.00 Alpine Building	0	0	0	0	0	0	0	0	0	0	0	0
194.01 Occupational Health Clinic	0	35,630	0	17,015	0	6,933	0	2,629	421	19,992	0	0
194.03 Auxiliary	0	23,205	0	11,081	0	8,621	0	0	186	0	0	0
194.04 Community Relations	0	81,272	0	4,401	0	14,029	0	710	265	5,323	0	0
194.05 Other Nonreimbursable Cost Centers	0	232,242	0	84,706	0	1,749	0	0	0	0	0	0
194.06 Non-Reimbursable Meals	0	0	0	0	234,115	0	0	0	0	0	0	0
0												
TOTAL	<u>0</u>	<u>4,259,376</u>	<u>421,348</u>	<u>1,673,592</u>	<u>2,041,346</u>	<u>913,281</u>	<u>0</u>	<u>1,491,391</u>	<u>1,280,642</u>	<u>3,305,574</u>	<u>1,572,839</u>	<u>1,266,224</u>

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST	TOTAL COST 26.00
	SVC	ANESTHETIST	SCHOOL	SAL & BENEFITS	PROGRAM	EDUCATION				STEP-DOWN	
	(SPECIFIC)	19.00	20.00	21.00	22.00	PROGRAM				ADJUSTMENT 25.00	
	18.00										
ANCILLARY COST CENTERS											
50.00 Operating Room	0	0	0	0	0	0	0	0	8,694,905		8,694,905
51.00	0	0	0	0	0	0	0	0	0		0
52.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	1,381,877		1,381,877
53.00 Anesthesiology	0	0	0	0	0	0	0	0	551,861		551,861
54.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	3,477,808		3,477,808
54.01 Ultrasound	0	0	0	0	0	0	0	0	554,291		554,291
56.00 Radioisotope	0	0	0	0	0	0	0	0	367,155		367,155
57.00 CT Scan	0	0	0	0	0	0	0	0	740,506		740,506
58.00 Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	578,050		578,050
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	5,224,179		5,224,179
60.01 Blood Laboratory	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	292,950		292,950
63.00	0	0	0	0	0	0	0	0	0		0
64.00	0	0	0	0	0	0	0	0	0		0
65.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,160,483		1,160,483
66.00 Physical Therapy	0	0	0	0	0	0	0	0	2,216,559		2,216,559
67.00 Occupational Therapy	0	0	0	0	0	0	0	0	282,010		282,010
68.00 Speech Pathology	0	0	0	0	0	0	0	0	134,591		134,591
69.00 Electrocardiology	0	0	0	0	0	0	0	0	440,697		440,697
70.00 Electroencephalography	0	0	0	0	0	0	0	0	86,865		86,865
71.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,516,255		3,516,255
72.00 Implantable Devices Charged to Patients	0	0	0	0	0	0	0	0	5,108,365		5,108,365
73.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,876,934		3,876,934
74.00	0	0	0	0	0	0	0	0	0		0
75.00	0	0	0	0	0	0	0	0	0		0
76.00 Sleep Lab	0	0	0	0	0	0	0	0	211,236		211,236
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	4,302,271		4,302,271
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	0		0
91.00 Emergency	0	0	0	0	0	0	0	0	6,388,783		6,388,783
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	0	0	0	0	0	0	0	0	0		0
95.00	0	0	0	0	0	0	0	0	0		0
96.00	0	0	0	0	0	0	0	0	0		0
97.00	0	0	0	0	0	0	0	0	0		0
98.00	0	0	0	0	0	0	0	0	0		0
99.00	0	0	0	0	0	0	0	0	0		0
100.00	0	0	0	0	0	0	0	0	0		0
101.00 Home Health Agency	0	0	0	0	0	0	0	0	2,287,222		2,287,222

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

TRIAL BALANCE EXPENSES	OTHER GEN	NONPHYSICIAN	NURSING	I & R SVC	I&R OTHER	PARAMEDICAL	ALLOC	ALLOC	SUBTOTAL	POST	TOTAL
	SVC	ANESTHETIST	SCHOOL	SAL & BENEFITS	PROGRAM	EDUCATION	COST	COST		STEP-DOWN	COST
	(SPECIFIC)				COSTS	PROGRAM	23.01	23.02	24.00	ADJUSTMENT	26.00
	18.00	19.00	20.00	21.00	22.00	23.00				25.00	
105.00	0	0	0	0	0	0	0	0	0	0	0
106.00	0	0	0	0	0	0	0	0	0	0	0
107.00	0	0	0	0	0	0	0	0	0	0	0
108.00	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	0	0	0	0	0	0	0	0	0	0	0
113.00	0	0	0	0	0	0	0	0	0	0	0
114.00	0	0	0	0	0	0	0	0	0	0	0
115.00	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	767,105	0	767,105
117.00	0	0	0	0	0	0	0	0	0	0	0
190.00	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	32,956,772	0	32,956,772
194.00 Alpine Building	0	0	0	0	0	0	0	0	0	0	0
194.01 Occupational Health Clinic	0	0	0	0	0	0	0	0	827,593	0	827,593
194.03 Auxiliary	0	0	0	0	0	0	0	0	925,406	0	925,406
194.04 Community Relations	0	0	0	0	0	0	0	0	1,683,495	0	1,683,495
194.05 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	471,479	0	471,479
194.06 Non-Reimbursable Meals	0	0	0	0	0	0	0	0	234,115	0	234,115
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>109,215,060</u>	<u>0</u>	<u>109,215,060</u>

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

	EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS
	4.00	5.01	5.02	5.03	5.04	5.05	5.06	5.07	5.08			5.00	6.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)				(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)				(Adj)
ANCILLARY COST CENTERS													
50.00	Operating Room	3,623,617										6,316,854	0
51.00												0	
52.00	Delivery Room and Labor Room	641,666										961,158	
53.00	Anesthesiology	51,326										376,717	
54.00	Radiology - Diagnostic	1,433,565										2,705,189	
54.01	Ultrasound	271,160										420,493	
56.00	Radioisotope	184,158										275,354	
57.00	CT Scan	236,493										494,153	
58.00	Magnetic Resonance Imaging (MRI)	223,261										413,637	
59.00	Cardiac Catheterization											0	
60.00	Laboratory	1,904,516										4,043,636	
60.01	Blood Laboratory											0	
62.00	Whole Blood & Packed Red Blood Cells											230,847	
63.00												0	
64.00												0	
65.00	Respiratory Therapy	661,677										908,842	
66.00	Physical Therapy	1,102,232										1,597,117	
67.00	Occupational Therapy	178,859										225,280	
68.00	Speech Pathology	89,630										107,295	
69.00	Electrocardiology	220,043										306,073	
70.00	Electroencephalography											60,235	
71.00	Medical Supplies Charged to Patients											2,606,547	
72.00	Implantable Devices Charged to Patients											3,783,324	
73.00	Drugs Charged to Patients											1,396,133	
74.00												0	
75.00												0	
76.00	Sleep Lab	89,312										172,578	
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)	1,537,197										3,297,920	
89.00	Federally Qualified Health Center (FQHC)											0	
90.00	Clinic											0	
91.00	Emergency	3,284,421										4,660,844	
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												0	
95.00												0	
96.00												0	
97.00												0	
98.00												0	
99.00												0	
100.00												0	
101.00	Home Health Agency	1,216,899										1,707,721	

Provider Name:
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Fiscal Period Ended:
DECEMBER 31, 2012

	EMP BENE (GROSS SALARIES)	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST)	MANT & REPAIRS							
	4.00 (Adj) (Adj)	5.01 (Adj) (Adj)	5.02 (Adj) (Adj)	5.03 (Adj) (Adj)	5.04 (Adj) (Adj)	5.05 (Adj) (Adj)	5.06 (Adj) (Adj)	5.07 (Adj) (Adj)	5.08 (Adj) (Adj)			5.00	6.00 (Adj) (Adj)
105.00												0	
106.00												0	
107.00												0	
108.00												0	
109.00	Pancreas Acquisition											0	
110.00	Intestinal Acquisition											0	
111.00	Islet Acquisition											0	
112.00												0	
113.00												0	
114.00												0	
115.00												0	
116.00	Hospice	329,955										629,829	
117.00												0	
190.00												0	
192.00	Physicians' Private Offices	6,204,488										25,138,381	
194.00	Alpine Building	0										0	
194.01	Occupational Health Clinic	266,856										627,846	
194.03	Auxiliary	171,346										743,593	
194.04	Community Relations	490,173										1,329,476	
194.05	Other Nonreimbursable Cost Centers	36,224										128,762	
194.06	Non-Reimbursable Meals	0										0	
TOTAL	40,792,509	0	0	0	0	0	0	0	0	0		92,043,932	0
COST TO BE ALLOCATED	1,031,861	0	0	0	0	0	0	0	0	0		17,171,128	0
UNIT COST MULTIPLIER - SCH 8	0.025295	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.186554	0.000000

Provider Name:
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Fiscal Period Ended:
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	OPER PLANT (SQ FT) (Adj 14,15) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj) (Adj)	HOUSE-KEEPING (SQ FT) (Adj 14) (Adj)	DIETARY (MEALS SERVED) (Adj) (Adj)	CAFETERIA (PAID FTE'S) (Adj) (Adj)	MANT OF PERSONNEL (Adj) (Adj)	NURSING ADMIN (NURSE HR) (Adj) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj) (Adj)	PHARMACY (COST REQUIS) (Adj) (Adj)	MED REC (GROSS CHARGES) (Adj) (Adj)	SOC SERV (TIME SPENT) (Adj) (Adj)	OTHER SVC (TIME SPENT) (Adj) (Adj)
GENERAL SERVICE COST CENTERS												
1.00	New Cap Related Costs-Buildings and Fixture											
2.00	New Cap Related Costs-Movable Equipment											
3.00												
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	748											
9.00	674	0										
10.00	4,953	0	4,953									
11.00	0	0	0	119,425								
12.00	Maintenance of Personnel											
13.00	138	0	138	0	778							
14.00	2,497		2,497		1,103							
15.00	1,345		1,345		1,052		36,641					
16.00	Medical Records & Library											
17.00	244		244		723	8,988		207				
18.00	Community Health Education											
19.00	Nonphysician Anesthetists											
20.00	Nursing School											
21.00	I&R Services-Salary & Fringes (Approved)											
22.00	I&R Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
INPATIENT ROUTINE COST CENTERS												
30.00	15,457	154,562	15,457	41,743	4,946		91,503	276,364	1,444	24,019,755	6,159	
31.00	3,660	32,476	3,660	6,556	1,381		21,164	96,816	71	7,308,393	1,323	
32.00	Coronary Care Unit											
33.00	Burn Intensive Care Unit											
34.00	Surgical Intensive Care Unit											
35.00	Other Special Care											
40.00												
41.00	Subprovider - IRF											
42.00	Subprovider (specify)											
43.00	1,027	1,686	1,027		54	1,016	66		820,378	822		
44.00	Skilled Nursing Facility											
45.00	14,761	123,629	14,761	64,904	3,645	65,827	102,570	8,214	6,713,958	17,157		
46.00	Nursing Facility											
47.00												

Provider Name:
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Fiscal Period Ended:
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	OPER PLANT (SQ FT) 7.00 (Adj 14,15) (Adj)	LAUNDRY & LINEN (LB LNDRY) 8.00 (Adj) (Adj)	HOUSE- KEEPING (SQ FT) 9.00 (Adj 14) (Adj)	DIETARY (MEALS SERVED) 10.00 (Adj) (Adj)	CAFETERIA (PAID FTE'S) 11.00 (Adj) (Adj)	MANT OF PERSONNEL 12.00 (Adj) (Adj)	NURSING ADMIN (NURSE HR) 13.00 (Adj) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) 14.00 (Adj) (Adj)	PHARMACY (COST REQUIS) 15.00 (Adj) (Adj)	MED REC (GROSS CHARGES) 16.00 (Adj) (Adj)	SOC SERV (TIME SPENT) 17.00 (Adj) (Adj)	OTHER SVC (TIME SPENT) 18.00 (Adj) (Adj)
ANCILLARY COST CENTERS												
50.00	Operating Room	11,416	86,297	11,416	528	3,062		43,875	682,960	5,722	53,424,687	
51.00												
52.00	Delivery Room and Labor Room	4,146	16,804	4,146		541		10,123	63		2,136,504	
53.00	Anesthesiology	628		628		88			143,171		8,866,736	
54.00	Radiology - Diagnostic	3,213	29,147	3,213		1,772		4,870	46,476	790	8,636,381	
54.01	Ultrasound	668		668		182		0	727		3,882,390	
56.00	Radioisotope	576		576		145		0	1,905		2,197,735	
57.00	CT Scan	859		859		213		0	108,449		15,636,601	
58.00	Magnetic Resonance Imaging (MRI)	1,075		1,075		230		0	3,531		6,103,374	
59.00	Cardiac Catheterization											
60.00	Laboratory	4,508		4,508		2,506			128,254		27,458,264	
60.01	Blood Laboratory											
62.00	Whole Blood & Packed Red Blood Cells	412		412							371,307	
63.00												
64.00												
65.00	Respiratory Therapy	853		853		687			25,232	11,277	2,118,850	
66.00	Physical Therapy	5,017	14,358	5,017		1,666		10,979	18,635	2,967	4,278,610	
67.00	Occupational Therapy	141		141		169		6	2,504		817,167	
68.00	Speech Pathology	124		124		83					89,913	
69.00	Electrocardiology	925	16,803	925		292			4,718		3,328,860	
70.00	Electroencephalography	316		316					456		399,259	
71.00	Medical Supplies Charged to Patients								2,606,997		4,374,750	
72.00	Implantable Devices Charged to Patients								3,783,324		7,099,844	
73.00	Drugs Charged to Patients									1,434,364	21,920,707	
74.00												
75.00												
76.00	Sleep Lab					110			312		663,076	
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)	5,129	6,233	5,129		2,119		17,628	28,491	38,060	1,652,468	
89.00	Federally Qualified Health Center (FQHC)											
90.00	Clinic											
91.00	Emergency	6,479	88,853	6,479	3,166	3,604		49,433	194,822	3,851	34,801,403	
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												
95.00												
96.00												
97.00												
98.00												
99.00												
100.00												
101.00	Home Health Agency	4,794		4,794		1,371		10,187	10,141	330		

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

	OPER PLANT (SQ FT) (Adj 14,15) (Adj)	LAUNDRY & LINEN (LB LNDRY) (Adj) (Adj)	HOUSE-KEEPING (SQ FT) (Adj 14) (Adj)	DIETARY (MEALS SERVED) (Adj) (Adj)	CAFETERIA (PAID FTE'S) (Adj) (Adj)	MANT OF PERSONNEL (Adj) (Adj)	NURSING ADMIN (NURSE HR) (Adj) (Adj)	CENT SERV & SUPPLY (CSTD REQUIS) (Adj) (Adj)	PHARMACY (COST REQUIS) (Adj) (Adj)	MED REC (GROSS CHARGES) (Adj) (Adj)	SOC SERV (TIME SPENT) (Adj) (Adj)	OTHER SVC (TIME SPENT) (Adj) (Adj)	
105.00													
106.00													
107.00													
108.00													
109.00	Pancreas Acquisition												
110.00	Intestinal Acquisition												
111.00	Islet Acquisition												
112.00													
113.00													
114.00													
115.00													
116.00	Hospice				422		2,746	8,531					
117.00													
190.00													
192.00	Physicians' Private Offices	44,929	23,464		10,422		74,271	112,556	752,389				
194.00	Alpine Building	0	0		0		0	0	0				
194.01	Occupational Health Clinic	1,299	1,299		341		729	2,775	13,772				
194.03	Auxiliary	846	846		424		0	1,228	0				
194.04	Community Relations	2,963	336		690		197	1,745	3,667				
194.05	Other Nonreimbursable Cost Centers	8,467	6,467		86		0	0	0				
194.06	Non-Reimbursable Meals	0	0	30,614	0		0	0	0				
TOTAL		155,287	570,848	127,773	266,936	44,919	0	413,542	8,433,574	2,277,125	249,545,456	25,461	0
COST TO BE ALLOCATED		4,259,376	421,348	1,673,592	2,041,346	913,281	0	1,491,391	1,280,642	3,305,574	1,572,839	1,266,224	0
UNIT COST MULTIPLIER - SCH 8		27.429060	0.738109	13.098169	7.647322	20.331740	0.000000	3.606383	0.151850	1.451644	0.006303	49.731923	0.000000

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 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)
GENERAL SERVICE COST CENTERS							
1.00	New Cap Related Costs-Buildings and Fixture						
2.00	New Cap Related Costs-Movable Equipment						
3.00							
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	Community Health Education						
19.00	Nonphysician Anesthetists						
20.00	Nursing School						
21.00	I&R Services-Salary & Fringes (Approved)						
22.00	I&R 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						
40.00							
41.00	Subprovider - IRF						
42.00	Subprovider (specify)						
43.00	Nursery						
44.00	Skilled Nursing Facility						
45.00	Nursing Facility						
46.00							
47.00							

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 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							
52.00	Delivery Room and Labor Room						
53.00	Anesthesiology						
54.00	Radiology - Diagnostic						
54.01	Ultrasound						
56.00	Radioisotope						
57.00	CT Scan						
58.00	Magnetic Resonance Imaging (MRI)						
59.00	Cardiac Catheterization						
60.00	Laboratory						
60.01	Blood Laboratory						
62.00	Whole Blood & Packed Red Blood Cells						
63.00							
64.00							
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							
75.00							
76.00	Sleep Lab						
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							
95.00							
96.00							
97.00							
98.00							
99.00							
100.00							
101.00	Home Health Agency						

TRIAL BALANCE OF EXPENSES

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	New Cap Related Costs-Buildings and Fixtures	\$ 2,284,176	\$ (137,929)	\$ 2,146,247
2.00	New Cap Related Costs-Movable Equipment		0	0
3.00			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	1,039,072	(7,211)	1,031,861
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	18,223,929	(1,147,324)	17,076,605
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant	3,368,850	(260,310)	3,108,540
8.00	Laundry and Linen Service	327,473	0	327,473
9.00	Housekeeping	1,363,952	0	1,363,952
10.00	Dietary	1,457,411	0	1,457,411
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	1,220,430	(6,338)	1,214,092
14.00	Central Services and Supply	927,781	0	927,781
15.00	Pharmacy	2,670,975	0	2,670,975
16.00	Medical Records & Library	1,334,839	(9,287)	1,325,552
17.00	Social Service	1,001,661	(3,797)	997,864
18.00	Community Health Education		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	I&R Services-Salary & Fringes (Approved)		0	0
22.00	I&R 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)	5,992,908	0	5,992,908
31.00	Intensive Care Unit	1,952,631	0	1,952,631
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		0	0
40.00			0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery	103,859	0	103,859
44.00	Skilled Nursing Facility	20,504	0	20,504
45.00	Nursing Facility	3,467,617	0	3,467,617
46.00			0	0
47.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$ 6,225,538	\$ (158,124)	\$ 6,067,414
51.00			0	0
52.00	Delivery Room and Labor Room	887,625	0	887,625
53.00	Anesthesiology	236,390	130,349	366,739
54.00	Radiology - Diagnostic	2,624,520	0	2,624,520
54.01	Ultrasound	404,402	0	404,402
56.00	Radioisotope	262,735	0	262,735
57.00	CT Scan	476,299	0	476,299
58.00	Magnetic Resonance Imaging (MRI)	393,132	0	393,132
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	3,933,156	0	3,933,156
60.01	Blood Laboratory		0	0
62.00	Whole Blood & Packed Red Blood Cells	225,153	0	225,153
63.00			0	0
64.00			0	0
65.00	Respiratory Therapy	880,315	0	880,315
66.00	Physical Therapy	1,499,896	0	1,499,896
67.00	Occupational Therapy	218,807	0	218,807
68.00	Speech Pathology	103,314	0	103,314
69.00	Electrocardiology	287,723	0	287,723
70.00	Electroencephalography	55,868	0	55,868
71.00	Medical Supplies Charged to Patients	2,606,547	0	2,606,547
72.00	Implantable Devices Charged to Patients	3,783,324	0	3,783,324
73.00	Drugs Charged to Patients	1,396,133	0	1,396,133
74.00			0	0
75.00			0	0
76.00	Sleep Lab	170,319	0	170,319
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)	3,188,149	0	3,188,149
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	4,488,218	0	4,488,218
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	\$ 81,105,631	\$ (1,599,971)	\$ 79,505,660
	NONREIMBURSABLE COST CENTERS			
94.00			0	0
95.00			0	0
96.00			0	0
97.00			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
BARTON MEMORIAL HOSPITAL

Fiscal Period Ended:
DECEMBER 31, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00			0	0
99.00			0	0
100.00			0	0
101.00	Home Health Agency	1,610,682	0	1,610,682
105.00			0	0
106.00			0	0
107.00			0	0
108.00			0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00			0	0
113.00			0	0
114.00			0	0
115.00			0	0
116.00	Hospice	621,483	0	621,483
117.00			0	0
190.00			0	0
192.00	Physicians' Private Offices	24,810,707	0	24,810,707
194.00	Alpine Building	0	0	0
194.01	Occupational Health Clinic	603,142	0	603,142
194.03	Auxiliary	727,566	0	727,566
194.04	Community Relations	1,280,769	0	1,280,769
194.05	Other Nonreimbursable Cost Centers	55,051	0	55,051
194.06	Non-Reimbursable Meals	0	0	0
	SUBTOTAL	\$ 29,709,400	\$ 0	\$ 29,709,400
200	TOTAL	\$ 110,815,031	\$ (1,599,971)	\$ 109,215,060

(To Schedule 8)

Provider Name BARTON MEMORIAL HOSPITAL			Fiscal Period JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				Provider NPI 1003867565		Adjustments 28
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Cost Report									
Adj. No.	Audit Report	Work Sheet							

MEMORANDUM ADJUSTMENT

1							Not Utilized		
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Provider Name BARTON MEMORIAL HOSPITAL							Fiscal Period JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			Provider NPI 1003867565		Adjustments 28
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						

RECLASSIFICATION OF REPORTED COSTS

2	10A	A			7.00	7	Operation of Plant	\$3,368,850	(\$130,349)	\$3,238,501 *
	10A	A			53.00	7	Anesthesiology To reclassify Oxygen & Other Medical Gases costs 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	236,390	130,349	366,739

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period					Provider NPI		Adjustments	
BARTON MEMORIAL HOSPITAL		JANUARY 1, 2012 THROUGH DECEMBER 31, 2012					1003867565		28	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
3	10A	A			1.00	7	New Cap Related Costs-Buildings and Fixtures To eliminate bond cost expenses due to insufficient documentation showing the funds are necessary, reasonable, or related to patient care. 42 CFR 413.134(e)(2)(ii), 413.134(e)(3)(i), 413.153(a)(2), 413.153(d)(3) 413.20(a), and 413.249(c) CMS Pub. 15-1, Sections 202.1, 202.2, 203, 226,1005, and 2304	\$2,284,176	(\$137,555)	\$2,146,621 *
4	10A	A			1.00	7	New Cap Related Costs-Buildings and Fixtures	* \$2,146,621	(\$374)	\$2,146,247
	10A	A			4.00	7	Employee Benefits	1,039,072	(7,211)	1,031,861
	10A	A			5.00	7	Administrative and General	18,223,929	(94,384)	18,129,545 *
	10A	A			16.00	7	Medical Records & Library To adjust reported home office costs to agree with the Barton Health System Home Office Audit Report for fiscal period ended December 31, 2012. 42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304	1,334,839	(9,287)	1,325,552
5	10A	A			5.00	7	Administrative and General To eliminate accrual expense of estimated malpractice legal fees and settlements. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3	* \$18,129,545	(\$1,000,000)	
6							To eliminate non-employee travel and meal expenses as they are not prudent, necessary, or related to patient care. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2103, 2105.5, 2105.6, and 2105.8		(52,543)	
7							To eliminate other direct expense associated with Barton University due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / W&I Code 14124.2(b)		(397)	\$ 17,076,605
									(\$1,052,940)	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
BARTON MEMORIAL HOSPITAL							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012		1003867565		28
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED COSTS											
8	10A	A			7.00	7	Operation of Plant	*	\$3,238,501		
							To eliminate expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / W&I Code 14124.2(b)			(\$127,561)	
9							To eliminate patient cable television costs. 42 CFR 413.5, 413.9(c)(3), and 413.24 CMS Pub. 15-1, Sections 2106.1 and 2304			(2,400)	\$3,108,540
										(\$129,961)	
10	10A	A			13.00	7	Nursing Administration		\$1,220,430	(\$6,338)	\$1,214,092
							To eliminate expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / W&I Code 14124.2(b)				
11	10A	A			17.00	7	Social Service		\$1,001,661		
							To eliminate medical transportation related expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / W&I Code 14124.2(b)			(\$994)	
12							To eliminate ambulance expense covered under Medicare Part B. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2215, 2300, 2302.8, and 2304			(2,803)	\$997,864
										(\$3,797)	
13	10A	A			50.00	7	Operating Room		\$6,225,538	(\$158,124)	\$6,067,414
							To eliminate expenses due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / W&I Code 14124.2(b)				

*Balance carried forward from prior/to subsequent adjustments

Provider Name BARTON MEMORIAL HOSPITAL							Fiscal Period JANUARY 1, 2012 THROUGH DECEMBER 31, 2012			Provider NPI 1003867565		Adjustments 28
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted

ADJUSTMENTS TO REPORTED STATISTICS

14	9	B-1			192.00	1	Physicians' Private Offices (Square Feet)		10,718	1,635	12,353	
	9	B-1			192.00	7	Physicians' Private Offices		40,876	4,053	44,929	
	9	B-1			192.00	9	Physicians' Private Offices		19,411	4,053	23,464	
	9	B-1			1.00	1	Total - Square Feet		151,028	1,635	152,663 *	
	9	B-1			7.00	7	Total - Square Feet		148,607	4,053	152,660 *	
	9	B-1			9.00	9	Total - Square Feet		123,720	4,053	127,773	
							To adjust physician's private offices square footage in order to properly allocate indirect costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306					
15	9	B-1			194.04	1	Community Relations (Square Feet)		0	2,627	2,627	
	9	B-1			194.04	7	Community Relations		336	2,627	2,963	
	9	B-1			1.00	1	Total - Square Feet	*	152,663	2,627	155,290	
	9	B-1			7.00	7	Total - Square Feet	*	152,660	2,627	155,287	
							To establish community relations square footage in order to properly allocate indirect costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2306					

*Balance carried forward from prior/to subsequent adjustments

Provider Name BARTON MEMORIAL HOSPITAL			Fiscal Period JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				Provider NPI 1003867565		Adjustments 28	
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				

ADJUSTMENTS TO REPORTED PROVIDER-BASED PHYSICIANS

16	7	Not Reported					Electrocardiology	\$0	\$286	\$286
	7	Not Reported					Electroencephalography	0	9,115	9,115
To include PBPs remuneration for PBPs that are combined billed to the applicable cost center in conjunction with adjustment 17 and 18. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2182, 2300, and 2304										
17	7	Not Reported					Electrocardiology	\$0	\$3,328,859	\$3,328,859
	7	Not Reported					Electroencephalography	0	365,014	365,014
To include total charges in the applicable cost center for proper PBP reimbursement in conjunction with adjustment 16 and 18. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2182, 2300, and 2304										
18	7	Not Reported					Electrocardiology	\$0	\$96,752	\$96,752
	7	Not Reported					Electroencephalography	0	7,308	7,308
To adjust Medi-Cal charges applicable to PBP reimbursement to agree with the following Fiscal Intermediary Payment Data in conjunction with adjustment 16 and 17. Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through October 1, 2013 Report Date: October 15, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408 CCR, Title 22, Section 51541										

Provider Name		Fiscal Period					Provider NPI		Adjustments	
BARTON MEMORIAL HOSPITAL		JANUARY 1, 2012 THROUGH DECEMBER 31, 2012					1003867565		28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA										
19	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	892.00	106.00	998.00 *
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	325.00	19.00	344.00 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	121.00	6.00	127.00 *
20	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$1,646,063	\$223,291	\$1,869,354
	6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	895,196	49,232	944,428
	6	D-3		XIX	53.00	2	Medi-Cal Ancillary Charges - Anesthesiology	291,688	43,985	335,673
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	181,863	11,084	192,947
	6	D-3		XIX	54.01	2	Medi-Cal Ancillary Charges - Ultrasound	82,480	8,073	90,553
	6	D-3		XIX	56.00	2	Medi-Cal Ancillary Charges - Radioisotope	27,766	5,306	33,072
	6	D-3		XIX	57.00	2	Medi-Cal Ancillary Charges - CT Scan	317,660	24,994	342,654
	6	D-3		XIX	58.00	2	Medi-Cal Ancillary Charges - Magnetic Resonance Imaging (MRI)	56,162	10,295	66,457
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	966,138	81,600	1,047,738
	6	D-3		XIX	62.00	2	Medi-Cal Ancillary Charges - Whole Blood & Packed Red Blood Cells	161,892	9,545	171,437
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	234,813	4,846	239,659
	6	D-3		XIX	66.00	2	Medi-Cal Ancillary Charges - Physical Therapy	27,897	3,869	31,766
	6	D-3		XIX	67.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	8,878	1,260	10,138
	6	D-3		XIX	68.00	2	Medi-Cal Ancillary Charges - Speech Pathology	0	1,267	1,267
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	84,607	12,145	96,752
	6	D-3		XIX	70.00	2	Medi-Cal Ancillary Charges - Electroencephalography	5,981	1,327	7,308
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	301,099	31,998	333,097
	6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	280,952	4,127	285,079
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	1,198,228	91,043	1,289,271
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	654,438	53,919	708,357
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	7,423,801	673,206	8,097,007
21	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$3,272,146	\$837,057	\$4,109,203
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	7,423,801	673,206	8,097,007
22	3	E-3	VII	XIX	33.00	1	Medi-Cal Coninsurance	\$33,328	\$61,101	\$94,429
	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payments	3,380,872	246,438	3,627,310

-Continued on next page-

Provider Name BARTON MEMORIAL HOSPITAL							Fiscal Period JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				Provider NPI 1003867565		Adjustments 28
Report References							Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.							

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA

-Continued from previous page-

To adjust Medi-Cal Settlement Data to agree with the following
 Fiscal Intermediary Payment Data:
 Service Period: January 1, 2012 through December 31,2012
 Payment Period: January 1, 2012 through October 1, 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

23	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	998.00	(19.50)	978.50
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	*	344.00	(2.75)	341.25
	4A	D-1	III	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	*	127.00	(1.25)	125.75

To eliminate Medi-Cal routine days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and the 10th through 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

Provider Name BARTON MEMORIAL HOSPITAL							Fiscal Period JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				Provider NPI 1003867565		Adjustments 28
Report References											As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.							
Cost Report							Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted

ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF

24	DPNF 1	S-3	I	XIX	20.00	7	Medi-Cal Days - Nursing Facility To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through July 15, 2012 Report Date: July 18, 2012 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, Section 51541	0	14,098	14,098
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Provider Name BARTON MEMORIAL HOSPITAL			Fiscal Period JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				Provider NPI 1003867565		Adjustments 28	
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted	
Cost Report										
Adj. No.	Audit Report	Work Sheet								Part

ADJUSTMENTS TO OTHER MATTERS

25	1	Not Reported					Medi-Cal Overpayments To recover Medi-Cal overpayment 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	\$5,500	\$5,500
26	DPNF1	Not Reported					Medi-Cal Overpayments To recover Medi-Cal overpayment 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	\$694	\$694
27	4	D-1	I		17.00	1	Medicare SNF/NF swing-bed Rate through December 31 To include the Medicare Swing-Bed rates to properly determine the hospital's general inpatient routine service cost. 42 CFR 413.53 / CMS Pub. 15-1, Section 2230.5 CMS Pub. 15-2, Section 3622.1	\$0.00	\$216.74	\$216.74
28	4	D-1	I		19.00	1	Medi-Cal SNF/NF swing-bed Rate after July 31	\$0.00	\$307.12	\$307.12
	4	D-1	I		20.00	1	Medi-Cal SNF/NF swing-bed Rate through July 31 To include the Medicare and Medi-Cal Swing-Bed rates to properly determine the hospital's general inpatient routine service cost. CCR Title 22, Section 51511 CMS Pub. 15-1, Section 2231 CMS Pub. 15-2, Section 3622.1	0.00	307.12	307.12