

**REPORT  
ON THE  
COST REPORT REVIEW**

**MODOC MEDICAL CENTER  
ALTURAS, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIERS:  
1487669032 AND 1326146333**

**FISCAL PERIOD ENDED  
JUNE 30, 2012**

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

**Section Chief: Robert G. Kvick  
Audit Supervisor: Blanca Dacanay  
Auditor: Mandeep Kaur**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 27, 2014

William J. Van Noy, CFO  
Modoc Medical Center  
228 W. McDowell  
Alturas, CA 96101

MODOC MEDICAL CENTER  
NATIONAL PROVIDER IDENTIFIER (NPI) 1487669032  
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$9,506 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

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.

William J. Van Noy  
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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. Kwick, Chief  
Audits Section—Sacramento  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**MODOC MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1487669032</b>	Reported	\$ 35,393	
	Net Change	\$ 4,123	
	Audited Amount Due Provider (State)	\$ 39,516	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI: 1326146333</b>	Reported		\$ 298.69
	Net Change		\$ (4.30)
	Audited Cost Per Day		\$ 294.39
	Audited Amount Due Provider (State)	\$ (49,022)	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ (9,506)	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**MODOC MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement</b> <b>Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due</b> <b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (9,506)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
MODOC MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1487669032

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>183,213</u>	\$ <u>198,389</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>183,213</u>	\$ <u>198,389</u>
6. Interim Payments (Adj 9)		\$ <u>(147,820)</u>	\$ <u>(158,873)</u>
7. Balance Due Provider (State)		\$ <u>35,393</u>	\$ <u>39,516</u>
8. Duplicate Payments (Adj )		\$ <u>0</u>	\$ <u>0</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>35,393</u></u>	\$ <u><u>39,516</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
MODOC MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1487669032

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 183,213 \$ 198,389

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 8) \$ 145,000 \$ 160,7003. Inpatient Ancillary Service Charges (Adj 8) \$ 222,067 \$ 237,5564. Total Charges - Medi-Cal Inpatient Services \$ 367,067 \$ 398,2565. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 183,854 \$ 199,8676. 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:  
MODOC MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1487669032

## 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 )	1,355	1,355
2. Inpatient Days (include private, exclude swing-bed)	702	702
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	609	609
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	599	599
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	54	54
9. Medi-Cal Days (excluding swing-bed) (Adj 6,10)	91.00	99.50

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj )	\$ 1,167.10	\$ 1,167.10
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj 5)	\$ 312.86	\$ 307.25
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 1,535,288	\$ 1,542,817
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 699,093	\$ 699,093
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 16,894	\$ 16,592
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 715,987	\$ 715,684
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 819,301	\$ 827,133

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 1,822,937	\$ 1,822,937
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 1,822,937	\$ 1,822,937
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.449440	\$ 0.453737
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 2,993.33	\$ 2,993.33
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)	\$ 819,301	\$ 827,133

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,167.09	\$ 1,178.25
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 106,205	\$ 117,236
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 106,205	\$ 117,236

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
MODOC MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1487669032

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
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
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Adj )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 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
<b>BURN INTENSIVE CARE UNIT</b>		
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
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
<b>OTHER SPECIAL CARE (SPECIFY)</b>		
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
<b>ADMINISTRATIVE DAYS</b>		
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
<b>ADMINISTRATIVE DAYS</b>		
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)	\$ 0	\$ 0

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
MODOC MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1487669032

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:  
MODOC MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1487669032

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj )	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
50.00	Operating Room	\$ 260,467	\$ 630,453	0.413142	\$ 0	\$ 0
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	28,634	104,729	0.273411	0	0
54.00	Radiology-Diagnostic	989,353	1,779,683	0.555916	15,975	8,881
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	1,079,472	1,975,471	0.546438	34,351	18,771
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	78,800	71,277	1.105543	0	0
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	52,160	194,678	0.267931	24,684	6,614
66.00	Physical Therapy	460,435	1,243,717	0.370209	597	221
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	5,317	95,833	0.055482	2,912	162
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	114,117	515,323	0.221447	630	140
72.00	Implantable Devices Charged to Patients	1,263	2,236	0.564947	0	0
73.00	Drugs Charged to Patients	447,752	2,547,247	0.175779	99,835	17,549
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)	1,512,297	1,962,102	0.770754	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	1,709,140	3,474,133	0.491962	58,572	28,815
92.00	Observation Beds	0	160,914	0.000000	0	0
93.00	Other Outpatient Services (Specify)	106,749	32,534	3.281145	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
94.00	Home Health Agency	0	0	0.000000	0	0
95.00	Ambulance Services	813,973	2,183,542	0.372776	0	0
	<b>TOTAL</b>	<b>\$ 7,659,929</b>	<b>\$ 16,973,872</b>		<b>\$ 237,556</b>	<b>\$ 81,153</b>

(To Schedule 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
MODOC MEDICAL CENTERFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1487669032

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 7)	AUDITED
50.00	Operating Room	\$	\$	\$ 0
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room			0
53.00	Anesthesiology			0
54.00	Radiology-Diagnostic	14,002	1,973	15,975
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	30,639	3,712	34,351
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells			0
63.00	Blood Storing, Processing, & Trans.			0
64.00	Intravenous Therapy			0
65.00	Respiratory Therapy	24,067	617	24,684
66.00	Physical Therapy	597		597
67.00	Occupational Therapy			0
68.00	Speech Pathology			0
69.00	Electrocardiology	2,527	385	2,912
70.00	Electroencephalography			0
71.00	Medical Supplies Charged to Patients	1,631	(1,001)	630
72.00	Implantable Devices Charged to Patients			0
73.00	Drugs Charged to Patients	92,998	6,837	99,835
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	55,606	2,966	58,572
92.00	Observation Beds			0
93.00	Other Outpatient Services (Specify)			0
93.01				0
93.02				0
93.03				0
94.00	Home Health Agency			0
95.00	Ambulance Services			0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 222,067	\$ 15,489	\$ 237,556

(To Schedule 5)



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

**Provider Name:**  
**MODOC MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

**Provider NPI:**  
**1326146333**

	<b>REPORTED</b>	<b>AUDITED</b>	<b>DIFFERENCE</b>
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ _____	\$ _____ 0	\$ _____ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 4,602,234	\$ 4,535,911	\$ (66,323)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 4,602,234	\$ 4,535,911	\$ (66,323)
4. Total Distinct Part Patient Days (Adj )	15,408	15,408	
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 298.69	\$ 294.39	\$ (4.30)
<b>DPNF OVERPAYMENTS AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Adj 12)	\$ _____ 0	\$ _____ (33,355)	\$ _____ (33,355)
7. Medi-Cal Credit Balances (Adj 11)	\$ _____ 0	\$ _____ (15,667)	\$ _____ (15,667)
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ _____ 0	\$ _____ (49,022)	\$ _____ (49,022)
	(To Summary of Findings)		
<b>GENERAL INFORMATION</b>			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	71	71	0
10. Total Licensed Capacity (All levels) (Adj )	87	87	0
11. Total Medi-Cal DP Patient Days (Adj 4)	13,770	13,918	148
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ _____ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 12,819	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 12,819	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 1,461,164	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,443,531	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 2,904,695	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
 MODOC MEDICAL CENTER

Fiscal Period Ended:  
 JUNE 30, 2012

Provider NPI:  
 1326146333

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 2,293,717	\$ 2,293,717	\$ 0
1.00	New Capital Related Costs-Buildings and Fixtures		0	0
1.01	New Capital Related Costs-Buildings and Fixtures SNF		0	0
1.02	New Capital Relater Costs-Buildings and Fixtures CLINIC		0	0
3.00	Other Capital Related Costs		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	372,425	368,360	(4,065)
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	468,100	430,612	(37,488)
6.00	Maintenance and Repairs	80,706	78,292	(2,414)
7.00	Operation of Plant		0	0
7.01	Operation of Plant SNF		0	0
7.02	Operation of Plant CLINIC		0	0
8.00	Laundry and Linen Service	122,869	120,729	(2,140)
9.00	Housekeeping	93,015	91,621	(1,394)
10.00	Dietary	724,393	713,055	(11,338)
11.00	Cafeteria	15,656	15,411	(245)
13.00	Nursing Administration	283,753	279,418	(4,335)
14.00	Central Services and Supply	12,867	12,718	(149)
15.00	Pharmacy		0	0
16.00	Medical Records & Library	75,287	73,377	(1,910)
17.00	Social Service	59,446	58,602	(844)
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
0.00	0		0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 4,602,234	\$ 4,535,911	\$ (66,323)

(To DPNF Sch 1)

\* From Schedule 8, line 44 plus line 45.





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

**Provider Name:**  
**MODOC MEDICAL CENTER**

**Fiscal Period Ended:**  
**JUNE 30, 2012**

**Provider NPI:**  
**1326146333**

<b>COL.</b>	<b>COST CENTER</b>	<b>AUDITED CAP RELATED * (COL 1)</b>	<b>AUDITED SAL &amp; EMP BENEFITS * (COL 2)</b>
1.00	New Capital Related Costs-Buildings and Fixtures	\$ 0	\$ N/A
1.01	New Capital Related Costs-Buildings and Fixtures SNF	0	N/A
1.02	New Capital Related Costs-Buildings and Fixtures CLINIC	0	N/A
3.00	Other Capital Related Costs	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	263	368,097
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	2,138	163,486
6.00	Maintenance and Repairs	3,044	55,299
7.00	Operation of Plant	0	0
7.01	Operation of Plant SNF	0	0
7.02	Operation of Plant CLINIC	0	0
8.00	Laundry and Linen Service	889	81,926
9.00	Housekeeping	266	70,724
10.00	Dietary	3,675	381,080
11.00	Cafeteria	79	8,236
13.00	Nursing Administration	941	219,522
14.00	Central Services and Supply	9	672
15.00	Pharmacy	0	0
16.00	Medical Records & Library	1,419	45,518
17.00	Social Service	96	48,971
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
0.00	0	0	0
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 12,819</b>	<b>\$ 1,443,531</b>

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

(To DPNF SCH 1)











Provider Name:  
 MODOC MEDICAL CENTER

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 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 5.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
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	511	83
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	405	66
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
193.04	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<u>0</u>	<u>1,461,801</u>	<u>0</u>	<u>13,953,687</u>	<u>1,942,848</u>							





Provider Name:  
MODOC MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	OPERATION OF PLANT SNF 7.01	OPERATION OF PLANT CLINIC 7.02	LAUNDRY AND LINEN SERVICE 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00
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	748	3,556	0	0	0	876	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	0	0	0	0	0	0	0	0	0	50	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
193.04	0	0	0	0	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>255,079</u>	<u>398,680</u>	<u>0</u>	<u>0</u>	<u>156,520</u>	<u>265,212</u>	<u>809,210</u>	<u>36,612</u>	<u>532,534</u>	<u>39,860</u>	<u>181,931</u>	<u>327,433</u>





Provider Name:  
 MODOC MEDICAL CENTER

Fiscal Period Ended:  
 JUNE 30, 2012

TRIAL BALANCE EXPENSES	SOCIAL SERVICE 17.00	OTHER GEN SVC (SPECIFIC) 18.00	NONPHYSICIAN ANESTHETIST 19.00	NURSING SCHOOL 20.00	I & R SVC SAL & BENEFITS 21.00	I&R OTHER PROGRAM COSTS 22.00	PARAMEDICAL EDUCATION PROGRAM 23.00	ALLOC COST 0.00	SUBTOTAL 24.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 25.00	COST 26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
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	5,774	0	5,774
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	521	0	521
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
193.04	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b><u>77,805</u></b>	<b><u>0</u></b>	<b><u>19,866</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>13,953,687</u></b>	<b><u>0</u></b>	<b><u>13,953,687</u></b>











STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
 MODOC MEDICAL CENTER

Fiscal Period Ended:  
 JUNE 30, 2012

	EMP BENE (GROSS SALARIES)	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 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											511	98
191.00 Research											0	
192.00 Physicians' Private Offices											405	
193.00 Nonpaid Workers											0	
193.01											0	
193.02											0	
193.03											0	
193.04											0	
TOTAL	5,798,492	0	0	0	0	0	0	0	0		12,010,839	33,408
COST TO BE ALLOCATED	1,461,801	0	0	0	0	0	0	0	0		1,942,848	255,079
UNIT COST MULTIPLIER - SCH 8	0.252100	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.161758	7.635263

Provider Name:  
**MODOC MEDICAL CENTER**

Fiscal Period Ended:  
**JUNE 30, 2012**

	OPER PLANT (SQ FT) (Adj) (Adj)	OPER PLANT SNF (SQ FT) (Adj) (Adj)	OPER PLANT CLINIC (SQ FT) (Adj) (Adj)	LAUNDRY & LINEN (LBS) (Adj) (Adj)	HSKPNG (SQ FT) (Adj) (Adj)	DIETARY (MEALS SERVED) (Adj) (Adj)	CAFETERIA (FTES X 100) (Adj) (Adj)	NURSING ADMIN (HRS) (Adj) (Adj)	CENT. SVC. (COST REQUIS) (Adj) (Adj)	PHARMACY (COSTS REQUIS.) (Adj) (Adj)	MED REC & LIB (GROSS REVENUE) (Adj) (Adj)	SOCIAL SVC (TIME SPENT) (Adj) (Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	New Capital Related Costs-Buildings and Fixt											
1.01	New Capital Related Costs-Buildings and Fixt											
1.02	New Capital Relater Costs-Buildings and Fixt											
3.00	Other Capital Related Costs											
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											
7.01	Operation of Plant SNF											
7.02	Operation of Plant CLINIC											
8.00	148	740										
9.00	101			1,215								
10.00	461	3,198		6,405	3,659							
11.00	Cafeteria											
13.00	219	487			706		529					
14.00	Central Services and Supply											
15.00	Pharmacy											
16.00	240				240							
17.00	1,100				1,100		332		4,277			
17.00		110			110		142	2,960	566			
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)											
0.00												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	3,575			3,895	3,575	3,900	882	18,345	28,130		2,380,008	580
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		10,254		270,394	10,254	46,704	3,921	75,415	102,564		6,322,828	1,770
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												



Provider Name:  
 MODOC MEDICAL CENTER

Fiscal Period Ended:  
 JUNE 30, 2012

	OPER PLANT (SQ FT) (Adj) (Adj)	OPER PLANT SNF (SQ FT) (Adj) (Adj)	OPER PLANT CLINIC (SQ FT) (Adj) (Adj)	LAUNDRY & LINEN (LBS) (Adj) (Adj)	HSKPNG (SQ FT) (Adj) (Adj)	DIETARY (MEALS SERVED) (Adj) (Adj)	CAFETERIA (FTES X 100) (Adj) (Adj)	NURSING ADMIN (HRS) (Adj) (Adj)	CENT. SVC. (COST REQUIS) (Adj) (Adj)	PHARMACY (COSTS REQUIS.) (Adj) (Adj)	MED REC & LIB (GROSS REVENUE) (Adj) (Adj)	SOCIAL SVC (TIME SPENT) (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	98				98							
191.00 Research												
192.00 Physicians' Private Offices									405			
193.00 Nonpaid Workers												
193.01												
193.02												
193.03												
193.04												
TOTAL	10,986	15,149	7,273	350,553	29,682	53,002	9,315	143,731	321,455	197,672	28,214,767	2,350
COST TO BE ALLOCATED	398,680	0	0	156,520	265,212	809,210	36,612	532,534	39,860	181,931	327,433	77,805
UNIT COST MULTIPLIER - SCH 8	36.289865	0.000000	0.000000	0.446493	8.935116	15.267537	3.930387	3.705075	0.123998	0.920369	0.011605	33.108578

Provider Name:  
**MODOC MEDICAL CENTER**

Fiscal Period Ended:  
**JUNE 30, 2012**

	NONPHYS ANEST (TIME)	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	18.00	19.00	20.00	21.00	22.00	23.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>GENERAL SERVICE COST CENTERS</b>						
1.00						
1.01						
1.02						
3.00						
3.02						
3.03						
3.04						
3.05						
3.06						
3.07						
3.08						
3.09						
4.00						
5.01						
5.02						
5.03						
5.04						
5.05						
5.06						
5.07						
5.08						
5.00						
6.00						
7.00						
7.01						
7.02						
8.00						
9.00						
10.00						
11.00						
13.00						
14.00						
15.00						
16.00						
17.00						
18.00						
19.00						
20.00						
21.00						
22.00						
23.00						
0.00						
<b>INPATIENT ROUTINE COST CENTERS</b>						
30.00						
31.00						
32.00						
33.00						
34.00						
35.00						
40.00						
41.00						
42.00						
43.00						
44.00						
45.00						
46.00						
47.00						

Provider Name:  
 MODOC MEDICAL CENTER

Fiscal Period Ended:  
 JUNE 30, 2012

	NONPHYS	I&R	I&R	PARAMEDICAL	STAT	STAT
	ANEST	SVC&SAL	OTHER PROG	ED. PROG		
	(TIME)		(ASG TIME)	(ASG TIME)		
	18.00	19.00	20.00	21.00	22.00	23.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>ANCILLARY COST CENTERS</b>						
50.00	Operating Room					
51.00	Recovery Room					
52.00	Labor Room and Delivery Room					
53.00	Anesthesiology	100				
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						
94.00	Home Health Agency					
95.00	Ambulance Services					
<b>NONREIMBURSABLE COST CENTERS</b>						
0.00						
0.00						
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. tchnng. prgm.)					
101.00	Home Health Agency					

STATE OF CALIFORNIA

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

SCHEDULE 9.3

Provider Name:  
 MODOC MEDICAL CENTER

Fiscal Period Ended:  
 JUNE 30, 2012

	NONPHYS ANEST (TIME)	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
	18.00	19.00	20.00	21.00	22.00	23.00
	(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					
191.00	Research					
192.00	Physicians' Private Offices					
193.00	Nonpaid Workers					
193.01						
193.02						
193.03						
193.04						
TOTAL	0	100	0	0	0	0
COST TO BE ALLOCATED	0	19,866	0	0	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	198.660601	0.000000	0.000000	0.000000	0.000000

## TRIAL BALANCE OF EXPENSES

Provider Name:  
MODOC MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	New Capital Related Costs-Buildings and Fixtures	\$ 107,425	\$ (29,856)	\$ 77,569
1.01	New Capital Related Costs-Buildings and Fixtures SNF		0	0
1.02	New Capital Related Costs-Buildings and Fixtures CLINIC		0	0
3.00	Other Capital Related Costs		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	1,476,497	(15,739)	1,460,758
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	1,957,138	(172,365)	1,784,773
6.00	Maintenance and Repairs	176,281	0	176,281
7.00	Operation of Plant	355,323	(12,153)	343,170
7.01	Operation of Plant SNF		0	0
7.02	Operation of Plant CLINIC		0	0
8.00	Laundry and Linen Service	104,666	0	104,666
9.00	Housekeeping	185,241	0	185,241
10.00	Dietary	555,383	0	555,383
11.00	Cafeteria		0	0
13.00	Nursing Administration	361,788	0	361,788
14.00	Central Services and Supply	34,310	0	34,310
15.00	Pharmacy	122,125	0	122,125
16.00	Medical Records & Library	189,717	0	189,717
17.00	Social Service	45,083	0	45,083
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists	17,100	0	17,100
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
			0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
30.00	Adults & Pediatrics (Gen Routine)	803,444	36,131	839,575
31.00	Intensive Care Unit		0	0
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	2,293,717	0	2,293,717
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
MODOC MEDICAL CENTER

Fiscal Period Ended:  
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 194,627	\$ (35,401)	\$ 159,226
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room		0	0
53.00	Anesthesiology	6,501	0	6,501
54.00	Radiology-Diagnostic	648,443	0	648,443
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	831,574	0	831,574
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells	56,600	0	56,600
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	24,355	0	24,355
66.00	Physical Therapy	269,854	0	269,854
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology	3,156	0	3,156
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	52,096	0	52,096
72.00	Implantable Devices Charged to Patients	1,065	0	1,065
73.00	Drugs Charged to Patients	197,672	0	197,672
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)	1,066,826	0	1,066,826
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	1,282,475	(15,345)	1,267,130
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)	76,889	0	76,889
93.01			0	0
93.02			0	0
93.03			0	0
94.00	Home Health Agency		0	0
95.00	Ambulance Services	700,639	0	700,639
	<b>SUBTOTAL</b>	<b>\$ 14,198,010</b>	<b>\$ (244,728)</b>	<b>\$ 13,953,282</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
			0	0
			0	0
96.00	Durable Medical Equipment-Rented		0	0
97.00	Durable Medical Equipment-Sold		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
MODOC MEDICAL CENTER

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. tchnng. 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	405	0	405
193.00	Nonpaid Workers		0	0
193.01			0	0
193.02			0	0
193.03			0	0
193.04			0	0
	<b>SUBTOTAL</b>	\$ 405	\$ 0	\$ 405
200	<b>TOTAL</b>	\$ 14,198,415	\$ (244,728)	\$ 13,953,687

(To Schedule 8)





Provider Name:  
**MODOC MEDICAL CENTER**

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT 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	0											
191.00 Research	0											
192.00 Physicians' Private Offices	0											
193.00 Nonpaid Workers	0											
193.01	0											
193.02	0											
193.03	0											
193.04	0											
200.00 TOTAL	<u>(\$244,728)</u>	<u>(29,856)</u>	<u>(111,911)</u>	<u>(102,961)</u>	<u>0</u>							

(To Sch 10)







Provider Name			Fiscal Period				Provider NPI		Adjustments	
MODOC MEDICAL CENTER			JULY 1, 2011 THROUGH JUNE 30, 2012				1487669032		12	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
1	10A	A			1.00	7	New Capital Related Costs-Buildings and Fixtures To adjust the reported Skilled Nursing Facility building depreciation expense in accordance with DEFRA requirements and consistency with prior audits. 42 CFR 413.20 and 413.134 CMS Pub. 15-1, Sections 102, 104.10, and 2304	\$107,425	(\$29,856)	\$77,569
2	10A	A			4.00	7	Employee Benefits	\$1,476,497	(\$15,739)	\$1,460,758
	10A	A			5.00	7	Administrative and General	1,957,138	(69,404)	1,887,734 *
	10A	A			7.00	7	Operation of Plant	355,323	(12,153)	343,170
	10A	A			30.00	7	Adults and Pediatrics	803,444	36,131	839,575
	10A	A			50.00	7	Operating Room	194,627	(35,401)	159,226
	10A	A			91.00	7	Emergency To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	1,282,475	(15,345)	1,267,130
3	10A	A			5.00	7	Administrative and General To eliminate legal fees associated with anti-union activities not related to patient care. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2183, 2300, and 2304	* \$1,887,734	(\$102,961)	\$1,784,773

\*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period					Provider NPI		Adjustments	
MODOC MEDICAL CENTER		JULY 1, 2011 THROUGH JUNE 30, 2012					1487669032		12	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
4	DPNF 1	S-3	I	XIX	19.00	7	Medi-Cal - Skilled Nursing Facility To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2011 through June 30, 2012 Payment Period: July 1, 2011 through September 30, 2013 Report Date: September 6, 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	13,770	148	13,918

Provider Name				Fiscal Period				Provider NPI		Adjustments
MODOC MEDICAL CENTER				JULY 1, 2011 THROUGH JUNE 30, 2012				1487669032		12
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part							
<b>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - SWING BEDS</b>										
5	4	D-1	I	XIX	20.00	1	Medi-Cal NF Swing-Bed Rates after July 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, Sections 3622 and 4025.1	\$312.86	(\$5.61)	\$307.25

Provider Name			Fiscal Period				Provider NPI		Adjustments	
MODOC MEDICAL CENTER			JULY 1, 2011 THROUGH JUNE 30, 2012				1487669032		12	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
6	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	91	10	101 *
7	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	\$14,002	\$1,973	\$15,975
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	30,639	3,712	34,351
	6	D-3		XIX	65.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	24,067	617	24,684
	6	D-3		XIX	69.00	2	Medi-Cal Ancillary Charges - Electrocardiology	2,527	385	2,912
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	1,631	(1,001)	630
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	92,998	6,837	99,835
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	55,606	2,966	58,572
	6	D-3		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	222,067	15,489	237,556
8	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$145,000	\$15,700	\$160,700
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	222,067	15,489	237,556
9	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payments	\$147,820	\$11,053	\$158,873
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through September 30, 2012 Report Date: October 5, 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, Sections 51173, 51511, 51541, and 51542			
10	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	* 101.00	(1.50)	99.50
							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 10th through the 12th month (RAD Code 476) after the month of service, respectively. 42 CFR 413.20 and 413.24 CMS Pub. 5-1, Sections 2300 and 2304 CCR, Title 22, Section 51458.1 W&I Code 14115			

Provider Name			Fiscal Period				Provider NPI		Adjustments	
MODOC MEDICAL CENTER			JULY 1, 2011 THROUGH JUNE 30, 2012				1487669032		12	
Report References										
Adj. No.	Audit Report	Work Sheet	Cost Report				Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line	Col.				
<b><u>ADJUSTMENTS TO OTHER MATTERS</u></b>										
11	DPNF 1	Not Reported					Medi-Cal Credit Balances To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Section 50761 and 51458.1	\$0	\$15,667	\$15,667
12	DPNF 1	Not Reported					Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$33,355	\$33,355