

**REPORT  
ON THE  
COST REPORT REVIEW**

**MAYERS MEMORIAL HOSPITAL  
FALL RIVER MILLS, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIERS:  
1912125667 AND 1386763456**

**FISCAL PERIOD ENDED  
JUNE 30, 2012**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Kelly Ostrom  
Auditors: Dat Trinh and David Pereira**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 24, 2014

Linda Eastman, Controller  
Mayers Memorial Hospital  
P.O. Box 459  
Fall River Mills, CA 96028

MAYERS MEMORIAL HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1912125667  
FISCAL PERIOD ENDED JUNE 30, 2012

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited settlement for the fiscal period due the provider in the amount of \$228,785 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.

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.

Linda Eastman, Controller  
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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:**  
**MAYERS MEMORIAL HOSPITAL**

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

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1912125667</b> Reported Net Change Audited Amount Due Provider (State)	\$ 228,863 \$ (78) \$ 228,785	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b> Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b> Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b> Reported Net Change Audited Cost Audited Amount Due Provider (State)		\$ 0 \$ 0 \$ 0 \$ 0
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI: 1386763456</b> Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 250.46 \$ (10.44) \$ 240.02 \$ 0
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b> Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b> Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
<b>8. Total Medi-Cal Settlement</b> <b>Due Provider (State) - (Lines 1 through 7)</b>	\$ 228,785	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**MAYERS MEMORIAL HOSPITAL**

**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>		\$ 228,785	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1912125667

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>609,816</u>	\$ <u>635,278</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>609,816</u>	\$ <u>635,278</u>
6. Interim Payments (Adj 7)		\$ <u>(380,953)</u>	\$ <u>(405,249)</u>
7. Balance Due Provider (State)		\$ <u>228,863</u>	\$ <u>230,029</u>
8. Duplicate Payments (Adj )		\$ <u>0</u>	\$ <u>0</u>
9. Medi-Cal Credit Balance (Adj 11)		\$ <u>0</u>	\$ <u>(1,244)</u>
10.	\$	<u>0</u>	<u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>228,863</u></u>	\$ <u><u>228,785</u></u>

(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
MAYERS MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1912125667

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 611,333 \$ 636,795

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 6) \$ 158,410 \$ 351,6003. Inpatient Ancillary Service Charges (Adj 6) \$ 674,652 \$ 718,7034. Total Charges - Medi-Cal Inpatient Services \$ 833,062 \$ 1,070,3035. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 221,729 \$ 433,5096. 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:  
MAYERS MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1912125667

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 357,505	\$ 381,477
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 253,828	\$ 255,318
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)	\$ 611,333	\$ 636,795
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 611,333	\$ 636,795
	(To Schedule 2)	
9. Medi-Cal Deductible (Adj )	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj )	\$ (1,517)	\$ (1,517)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 609,816	\$ 635,278
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
MAYERS MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1912125667

## 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 )	1,394	1,394
2. Inpatient Days (include private, exclude swing-bed)	831	831
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	760	760
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	272	272
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	271	271
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	10	10
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	10	10
9. Medi-Cal Days (excluding swing-bed) (Adj 4,8)	143.00	147.50

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 1,641.61	\$ 1,641.61
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj )	\$ 1,641.61	\$ 1,641.61
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj 10)	\$ 312.86	\$ 305.15
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj 10)	\$ 312.86	\$ 307.25
21. Total Routine Serv Cost (Sch 8, Line 30, Col 27)	\$ 2,261,835	\$ 2,225,623
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 446,518	\$ 446,518
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 444,876	\$ 444,876
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 3,129	\$ 3,052
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 3,129	\$ 3,073
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 897,652	\$ 897,518
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 1,364,183	\$ 1,328,105

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 2,312,515	\$ 2,312,515
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 2,312,515	\$ 2,312,515
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.589913	\$ 0.574312
32. Average Private Room Per Diem Charge (L 29 ÷ L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 ÷ L 4)	\$ 3,042.78	\$ 3,042.78
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 1,364,183	\$ 1,328,105

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,641.62	\$ 1,598.20
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 234,752	\$ 235,735
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 19,076	\$ 19,583
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 253,828	\$ 255,318

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1912125667

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 27,956	\$ 26,111
2. Total Inpatient Days (Adj )	85	85
3. Average Per Diem Cost	\$ 328.89	\$ 307.19
4. Medi-Cal Inpatient Days (Adj 4,8)	58.00	63.75
5. Cost Applicable to Medi-Cal	\$ 19,076	\$ 19,583
<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)	\$ 19,076	\$ 19,583

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1912125667

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:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1912125667

		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	\$ 708,405	\$ 929,340	0.762266	\$ 96,675	\$ 73,692
51.00	Recovery Room	0	0	0.000000	0	0
52.00	Labor Room and Delivery Room	107,536	431,787	0.249048	222,940	55,523
53.00	Anesthesiology	573,014	360,199	1.590826	42,236	67,190
54.00	Radiology-Diagnostic	1,077,036	2,446,346	0.440263	20,633	9,084
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	1,213,544	3,445,962	0.352164	84,787	29,859
61.00	PBP Clinical Laboratory Services-Program Only	0	0	0.000000	0	0
62.00	Whole Blood & Packed Red Blood Cells	68,371	129,371	0.528484	1,899	1,004
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	419,907	278,493	1.507784	10,008	15,090
66.00	Physical Therapy	401,661	634,505	0.633030	463	293
67.00	Occupational Therapy	0	0	0.000000	0	0
68.00	Speech Pathology	0	0	0.000000	0	0
69.00	Electrocardiology	158,231	120,628	1.311725	629	825
70.00	Electroencephalography	0	0	0.000000	0	0
71.00	Medical Supplies Charged to Patients	394,230	538,872	0.731584	56,219	41,129
72.00	Implantable Devices Charged to Patients	1,078	27,832	0.038745	184	7
73.00	Drugs Charged to Patients	1,122,036	2,760,583	0.406449	126,575	51,446
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)	0	0	0.000000	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	2,419,460	3,692,634	0.655212	55,455	36,335
92.00	Observation Beds	0	192,407	0.000000	0	0
93.00	Other Outpatient Services (Specify)	0	0	0.000000	0	0
93.01		0	0	0.000000	0	0
93.02		0	0	0.000000	0	0
93.03		0	0	0.000000	0	0
93.04		0	0	0.000000	0	0
93.05		0	0	0.000000	0	0
<b>TOTAL</b>		<b>\$ 8,664,508</b>	<b>\$ 15,988,959</b>		<b>\$ 718,703</b>	<b>\$ 381,477</b>

(To Schedule 3)

\* From Schedule 8, Column 26

## ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:  
MAYERS MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2012Provider NPI:  
1912125667

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 5)	AUDITED
50.00	Operating Room	\$ 79,561	\$ 17,114	\$ 96,675
51.00	Recovery Room			0
52.00	Labor Room and Delivery Room	214,557	8,383	222,940
53.00	Anesthesiology	39,142	3,094	42,236
54.00	Radiology-Diagnostic	20,301	332	20,633
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	82,009	2,778	84,787
61.00	PBP Clinical Laboratory Services-Program Only			0
62.00	Whole Blood & Packed Red Blood Cells	1,899		1,899
63.00	Blood Storing, Processing, & Trans.	0		0
64.00	Intravenous Therapy	0		0
65.00	Respiratory Therapy	10,008		10,008
66.00	Physical Therapy	463		463
67.00	Occupational Therapy	0		0
68.00	Speech Pathology	0		0
69.00	Electrocardiology	629		629
70.00	Electroencephalography	0		0
71.00	Medical Supplies Charged to Patients	52,314	3,905	56,219
72.00	Implantable Devices Charged to Patients	0	184	184
73.00	Drugs Charged to Patients	120,234	6,341	126,575
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		0
89.00	Federally Qualified Health Center (FQHC)	0		0
90.00	Clinic	0		0
91.00	Emergency	53,535	1,920	55,455
92.00	Observation Beds	0		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		\$ 674,652	\$ 44,051	\$ 718,703

(To Schedule 5)

COMPUTATION OF PROFESSIONAL  
COMPONENT OF HOSPITAL BASED  
PHYSICIAN'S REMUNERATION

Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1912125667

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION  (Adj)	TOTAL CHARGES TO ALL PATIENTS  (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES  (Adj)	MEDI-CAL COST
53.00	Anesthesiology	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
54.00	Radiology - Diagnostic	0	0	0.000000		0
55.00	Radioisotope	0	0	0.000000		0
60.00	Laboratory	0	0	0.000000		0
69.00	Electrocardiology	0	0	0.000000		0
70.00	Electroencephalography	0	0	0.000000		0
91.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Schedule 3)

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

**Provider Name:**  
**MAYERS MEMORIAL HOSPITAL**

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

**Provider NPI:**  
**1386763456**

	<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)	\$ 6,887,749	\$ 6,600,581	\$ (287,168)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 6,887,749	\$ 6,600,581	\$ (287,168)
4. Total Distinct Part Patient Days (Adj )	27,500	27,500	0
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 250.46	\$ 240.02	\$ (10.44)
<b>DPNF OVERPAYMENTS AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Adj )	\$ _____ 0	\$ _____ 0	\$ _____ 0
7. Medi-Cal Credit Balances (Adj )	\$ _____ 0	\$ _____ 0	\$ _____ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ _____ 0	\$ _____ 0	\$ _____ 0
	(To Summary of Findings)		
<b>GENERAL INFORMATION</b>			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	99	99	0
10. Total Licensed Capacity (All levels) (Adj )	121	121	0
11. Total Medi-Cal DP Patient Days (Adj 9)	26,354	26,364	10
<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	\$ 243,070	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 243,070	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses	N/A	\$ 2,174,120	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 1,874,449	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 4,048,569	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

Provider NPI:  
1386763456

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 2,983,688	\$ 2,899,670	\$ (84,018)
1.00	Capital Related Costs-Buildings and Fixtures	141,168	40,246	(100,922)
1.01	Hospital Bldg	24,304	24,303	(1)
1.02	Burney Annex Bldg	69,849	69,849	0
1.03	Misc Building	0	0	0
2.00	New Cap Rel Costs-Mvble Equip	14,242	10,467	(3,775)
3.00	Other Capital Related Costs		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	422,770	421,723	(1,047)
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	876,981	840,186	(36,795)
6.00	Maintenance and Repairs	120,371	120,574	203
7.00	Operation of Plant	359,878	345,424	(14,454)
8.00	Laundry and Linen Service	257,596	252,915	(4,681)
9.00	Housekeeping	216,080	213,911	(2,169)
10.00	Dietary	1,201,436	1,170,274	(31,162)
11.00	Cafeteria	154,975	149,677	(5,298)
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration		0	0
13.01	Infection Control		0	0
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library	44,411	41,361	(3,050)
17.00	Social Service		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01	0		0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 6,887,749	\$ 6,600,581	\$ (287,168)

(To DPNF Sch 1)

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





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

**Provider Name:**  
**MAYERS MEMORIAL HOSPITAL**

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

**Provider NPI:**  
**1386763456**

<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	Capital Related Costs-Buildings and Fixtures	\$ 40,246	\$ N/A
1.01	Hospital Bldg	24,303	N/A
1.02	Burney Annex Bldg	69,849	N/A
1.03	Misc Building	0	N/A
2.00	New Cap Rel Costs-Mvble Equip	10,467	N/A
3.00	Other Capital Related Costs	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	1,030	420,693
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	17,236	403,961
6.00	Maintenance and Repairs	516	95,081
7.00	Operation of Plant	17,975	40,979
8.00	Laundry and Linen Service	5,489	66,130
9.00	Housekeeping	3,875	155,029
10.00	Dietary	42,848	571,723
11.00	Cafeteria	6,410	72,185
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	0	0
13.01	Infection Control	0	0
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records & Library	2,828	48,668
17.00	Social Service	0	0
19.00	Nonphysician Anesthetists	0	0
20.00	Nursing School	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0
23.00	Paramedical Ed. Program (specify)	0	0
23.01	0	0	0
23.02		0	0
101	<b>TOTAL ALLOCATED INDIRECT EXPENSES</b>	<b>\$ 243,070</b>	<b>\$ 1,874,449</b>

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

(To DPNF SCH 1)











Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 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	11,533	2,795
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	52	13
192.05 MVHC Rental	0	0	0	0	0	0	0	0	0	0	10,968	2,659
192.06 Rental Bldg	0	0	0	0	0	0	0	0	0	0	16,275	3,945
192.07 Non Hospital Based Hospice	0	28,927	0	0	0	0	0	0	0	0	235,258	57,024
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
TOTAL	<u>0</u>	<u>1,553,153</u>	<u>0</u>	<u>18,473,005</u>	<u>3,604,079</u>							





Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	INFECTION CONTROL 13.01	CENTRAL SERVICES & 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	13,597	38,953	0	24,123	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
192.05 MVHC Rental	14,748	0	0	0	0	0	0	0	0	0	0	0
192.06 Rental Bldg	21,883	62,690	0	38,822	0	0	0	0	0	0	0	0
192.07 Non Hospital Based Hospice	2,285	6,545	0	4,053	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>397,832</u>	<u>995,546</u>	<u>306,778</u>	<u>596,379</u>	<u>1,523,533</u>	<u>284,981</u>	<u>0</u>	<u>244,842</u>	<u>77,737</u>	<u>110,773</u>	<u>322,933</u>	<u>162,299</u>





Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

TRIAL BALANCE EXPENSES	OTHER GEN SVC	NONPHYSICIAN ANESTHETIST	NURSING SCHOOL	I & R SVC SAL & BENEFITS	I&R OTHER PROGRAM COSTS	PARAMEDICAL EDUCATION PROGRAM	ALLOC COST	ALLOC COST	SUBTOTAL	POST STEP-DOWN ADJUSTMENT	TOTAL COST
	17.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	25.00	26.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	91,001	0	91,001
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	65	0	65
192.05 MVHC Rental	0	0	0	0	0	0	0	0	28,375	0	28,375
192.06 Rental Bldg	0	0	0	0	0	0	0	0	143,614	0	143,614
192.07 Non Hospital Based Hospice	0	0	0	0	0	0	0	0	305,165	0	305,165
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>	<u>0</u>	<u>569,581</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,473,005</u>	<u>0</u>	<u>18,473,005</u>

Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

	CAP REL BLDG & FIX (SQ FT) 1.00 (Adj) (Adj)	HOSPITAL BLDG (SQ FT) 1.01 (Adj) (Adj)	BURNEY ANNEX BLDG (SQ FT) 1.02 (Adj) (Adj)	MISC BUILDINGS (SQ FT) 1.03 (Adj) (Adj)	NEW MVBLE EQUIP (DOLLAR VAL) 2.00 (Adj) (Adj)	STAT 3.00 (Adj) (Adj)	STAT 3.04 (Adj) (Adj)	STAT 3.05 (Adj) (Adj)	STAT 3.06 (Adj) (Adj)	STAT 3.07 (Adj) (Adj)	STAT 3.08 (Adj) (Adj)	STAT 3.09 (Adj) (Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs-Buildings and Fixtures											
1.01	Hospital Bldg											
1.02	Burney Annex Bldg											
1.03	Misc Building											
2.00	New Cap Rel Costs-Mvble Equip											
3.00	Other Capital Related Costs											
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits	757	757		0	1,978						
5.01												
5.02												
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.00	Administrative and General	9,769	5,245	4,524	0	53,773						
6.00	Maintenance and Repairs	0	0	0	0	0						
7.00	Operation of Plant	6,089	4,618	1,455	16	67,469						
8.00	Laundry and Linen Service	923	777	146	0	0						
9.00	Housekeeping	1,019	356	663	0	1,342						
10.00	Dietary	6,181	2,422	3,759	0	5,727						
11.00	Cafeteria	429	429	0	0	0						
12.00	Maintenance of Personnel											
13.00	Nursing Administration	771	520	251	0	0						
13.01	Infection Control	130	130	0	0	228						
14.00	Central Services and Supply	783	783	0	0	0						
15.00	Pharmacy	630	574	56	0	1,148						
16.00	Medical Records & Library	1,690	1,555	135	0	1,763						
17.00	Social Service											
19.00	Nonphysician Anesthetists	0	0	0	0	0						
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	Adults & Pediatrics (Gen Routine)	4,137	4,137	0	0	37,910						
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	263	263	0	0	0						
44.00	Skilled Nursing Facility	20,635	9,809	10,826	0	46,867						
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												









STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

	EMP BENE (GROSS SALARIES)	STAT	STAT	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.00	MANT & REPAIRS (SQ FT) 6.00 (Adj)							
	4.00 (Adj)	5.01 (Adj)	5.02 (Adj)	5.03 (Adj)	5.04 (Adj)	5.05 (Adj)	5.06 (Adj)	5.07 (Adj)	5.08 (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	0										11,533	2,327
191.00	Research											0	
192.00	Physicians' Private Offices	0										52	0
192.05	MVHC Rental	0										10,968	2,524
192.06	Rental Bldg	0										16,275	3,745
192.07	Non Hospital Based Hospice	149,127										235,258	391
193.03												0	
193.04												0	
	TOTAL	8,007,005	0	0	0	0	0	0	0	0		14,868,926	68,085
	COST TO BE ALLOCATED	1,553,153	0	0	0	0	0	0	0	0		3,604,079	397,832
	UNIT COST MULTIPLIER - SCH 8	0.193974	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.242390	5.843171

Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	INFECTION CONTROL (ASSIGN TIME)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	OTHER SVC (TIME SPENT)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs-Buildings and Fixtures											
1.01	Hospital Bldg											
1.02	Burney Annex Bldg											
1.03	Misc Building											
2.00	New Cap Rel Costs-Mvble Equip											
3.00	Other Capital Related Costs											
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	923											
9.00	1,019											
10.00	6,181											
11.00	429											
12.00	Maintenance of Personnel											
13.00	771											
13.01	Infection Control											
14.00	130											
14.01	783											
15.00	630											
16.00	1,690											
17.00	Social Service											
19.00	0											
20.00	Nursing School											
21.00	Intern & Res. Service-Salary & Fringes (Approved)											
22.00	Intern & Res. Other Program Costs (Approved)											
23.00	Paramedical Ed. Program (specify)											
23.01												
23.02												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	4,137	3,036	4,137	4,419	1,431		25,947	25,947			2,505,468	
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	263	0	263		10		197	197			85,365	
44.00	20,635	30,098	20,635	82,608	6,654		0				7,184,584	
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												



Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (PAID FTE'S)	MANT OF PERSONNEL	NURSING ADMIN (NURSE HR)	INFECTION CONTROL (ASSIGN TIME)	CENT SERV & SUPPLY (CSTD REQUIS)	PHARMACY (COST REQUIS)	MED REC (GROSS CHARGES)	OTHER SVC (TIME SPENT)
	7.00	8.00	9.00	10.00	11.00	12.00	13.00	13.01	14.00	15.00	16.00	17.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen	2,327		2,327									
191.00 Research												
192.00 Physicians' Private Offices												
192.05 MVHC Rental	0											
192.06 Rental Bldg	3,745		3,745									
192.07 Non Hospital Based Hospice	391		391									
193.03												
193.04												
TOTAL	59,472	36,508	57,530	107,544	12,669	0	53,243	53,243	226,437	635,423	28,192,106	0
COST TO BE ALLOCATED	995,546	306,778	596,379	1,523,533	284,981	0	244,842	77,737	110,773	322,933	162,299	0
UNIT COST MULTIPLIER - SCH 8	16.739735	8.403046	10.366393	14.166598	22.494331	0.000000	4.598581	1.460036	0.489200	0.508218	0.005757	0.000000

Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

	NONPHY- SICIAN ANE (ASG TIME)	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)
<b>GENERAL SERVICE COST CENTERS</b>							
1.00	Capital Related Costs-Buildings and Fixtures						
1.01	Hospital Bldg						
1.02	Burney Annex Bldg						
1.03	Misc Building						
2.00	New Cap Rel Costs-Mvble Equip						
3.00	Other Capital Related Costs						
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						
13.01	Infection Control						
14.00	Central Services and Supply						
15.00	Pharmacy						
16.00	Medical Records & Library						
17.00	Social Service						
19.00	Nonphysician Anesthetists						
20.00	Nursing School						
21.00	Intern & Res. Service-Salary & Fringes (Approved)						
22.00	Intern & Res. Other Program Costs (Approved)						
23.00	Paramedical Ed. Program (specify)						
23.01							
23.02							
<b>INPATIENT ROUTINE COST CENTERS</b>							
30.00	Adults & Pediatrics (Gen Routine)						
31.00	Intensive Care Unit						
32.00	Coronary Care Unit						
33.00	Burn Intensive Care Unit						
34.00	Surgical Intensive Care Unit						
35.00	Other Special Care (specify)						
40.00	Subprovider - IPF						
41.00	Subprovider - IRF						
42.00	Subprovider (specify)						
43.00	Nursery						
44.00	Skilled Nursing Facility						
45.00	Nursing Facility						
46.00	Other Long Term Care						
47.00							

Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

	NONPHY- SICIAN ANE (ASG TIME)	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)
<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							
93.04							
93.05							
<b>NONREIMBURSABLE COST CENTERS</b>							
94.00	Home Program Dialysis						
95.00	Ambulance Services						
96.00	Durable Medical Equipment-Rented						
97.00	Durable Medical Equipment-Sold						
98.00	Golden Retirement						
99.00	Outpatient Rehabilitation Provider (specify)						
100.00	Intern-Resident Service (not appvd. tchnng. prgm.)						
101.00	Home Health Agency						



## TRIAL BALANCE OF EXPENSES

Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Capital Related Costs-Buildings and Fixtures	\$ 537,783	\$ (384,463)	\$ 153,320
1.01	Hospital Bldg	117,343	0	117,343
1.02	Burney Annex Bldg	148,596	0	148,596
1.03	Misc Building	19,687	0	19,687
2.00	New Cap Rel Costs-Mvble Equip	167,581	(44,419)	123,162
3.00	Other Capital Related Costs		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	1,549,359	0	1,549,359
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	3,249,202	0	3,249,202
6.00	Maintenance and Repairs	275,293	0	275,293
7.00	Operation of Plant	724,866	0	724,866
8.00	Laundry and Linen Service	217,793	0	217,793
9.00	Housekeeping	393,643	0	393,643
10.00	Dietary	932,103	0	932,103
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	145,084	0	145,084
13.01	Infection Control	50,384	0	50,384
14.00	Central Services and Supply	54,675	0	54,675
15.00	Pharmacy	207,672	0	207,672
16.00	Medical Records & Library	44,905	0	44,905
17.00	Social Service		0	0
19.00	Nonphysician Anesthetists	458,456	0	458,456
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
30.00	Adults & Pediatrics (Gen Routine)	1,256,865	0	1,256,865
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	9,749	0	9,749
44.00	Skilled Nursing Facility	2,983,688	(84,018)	2,899,670
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$ 350,301	\$ 0	\$ 350,301
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery Room	49,309	0	49,309
53.00	Anesthesiology	(2,715)	0	(2,715)
54.00	Radiology-Diagnostic	648,966	0	648,966
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	827,895	0	827,895
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells	54,432	0	54,432
63.00	Blood Storing, Processing, & Trans.		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	239,783	84,018	323,801
66.00	Physical Therapy	264,965	0	264,965
67.00	Occupational Therapy		0	0
68.00	Speech Pathology		0	0
69.00	Electrocardiology	84,605	0	84,605
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	225,658	0	225,658
72.00	Implantable Devices Charged to Patients	739	0	739
73.00	Drugs Charged to Patients	630,406	0	630,406
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)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	1,558,288	0	1,558,288
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
	<b>SUBTOTAL</b>	\$ 18,477,359	\$ (428,882)	\$ 18,048,477
	<b>NONREIMBURSABLE COST CENTERS</b>			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services	91,875	0	91,875
96.00	Durable Medical Equipment-Rented	129,321	0	129,321
97.00	Durable Medical Equipment-Sold		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
MAYERS MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Golden Retirement		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	52	0	52
192.05	MVHC Rental		0	0
192.06	Rental Bldg		0	0
192.07	Non Hospital Based Hospice	203,280	0	203,280
193.03			0	0
193.04			0	0
	<b>SUBTOTAL</b>	<b>\$ 424,528</b>	<b>\$ 0</b>	<b>\$ 424,528</b>
200	<b>TOTAL</b>	<b>\$ 18,901,887</b>	<b>\$ (428,882)</b>	<b>\$ 18,473,005</b>

(To Schedule 8)













Provider Name							Fiscal Period			Provider NPI		Adjustments
MAYERS MEMORIAL HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1912125667		11
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>RECLASSIFICATION OF REPORTED COSTS</u></b>												
1	10A	A			44.00	7	Skilled Nursing Facility		\$2,983,688	(\$84,018)	\$2,899,670	
	10A	A			65.00	7	Respiratory Therapy		239,783	84,018	323,801	
							To reclassify oxygen expenses from the Skilled Nursing cost center to Respiratory Therapy for proper cost reporting. 42 CFR 413.24 CMS Pub. 15-1, Sections 2202.8, 2203.2, and 2304 CCR, Title 22, Sections 55123 and 51511.2					

Provider Name							Fiscal Period			Provider NPI		Adjustments
MAYERS MEMORIAL HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1912125667		11
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>												
2	10A	A			1.00	7	New Cap Rel Costs-Bldg & Fixtures To adjust reported interest expense to agree with the provider's general obligation bonds records. 42 CFR 413.20, 413.24, and 413.153 CMS Pub. 15-1, Sections 202.2, 2300, and 2304	\$537,783	(\$384,463)	\$153,320		
3	10A	A			2.00	7	New Cap Rel Costs-Movable Equipment To eliminate interest expense on E.H.R. assets that should have been capitalized because the asset was not in use. 42 CFR 413.130 CMS Pub. 15-1, Sections 104.1, 108.1, and 2300	\$167,581	(\$44,419)	\$123,162		

Provider Name							Fiscal Period	Provider NPI		Adjustments
MAYERS MEMORIAL HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1912125667		11
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>										
4	4	D-1		XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	143.00	9.00	152.00 *
	4A	D-1		XIX	42.00	4	Medi-Cal Days - Nursery	58.00	7.00	65.00 *
5	6	D-3		XIX	50.00	2	Medi-Cal Ancillary Charges - Operating Room	\$79,561	\$17,114	\$96,675
	6	D-3		XIX	52.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	214,557	8,383	222,940
	6	D-3		XIX	53.00	2	Medi-Cal Ancillary Charges - Anesthesiology	39,142	3,094	42,236
	6	D-3		XIX	54.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	20,301	332	20,633
	6	D-3		XIX	60.00	2	Medi-Cal Ancillary Charges - Laboratory	82,009	2,778	84,787
	6	D-3		XIX	71.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	52,314	3,905	56,219
	6	D-3		XIX	72.00	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	0	184	184
	6	D-3		XIX	73.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	120,234	6,341	126,575
	6	D-3		XIX	91.00	2	Medi-Cal Ancillary Charges - Emergency	53,535	1,920	55,455
	6	D-3		XIX	200.00	2	Medi-Cal Ancillary Charges - Total	674,652	44,051	718,703
6	2	E-3	VII	XIX	8.00	1	Medi-Cal Routine Service Charges	\$158,140	\$193,190	\$351,330
	2	E-3	VII	XIX	9.00	1	Medi-Cal Ancillary Service Charges	674,652	44,051	718,703
7	1	E-3	VII	XIX	41.00	1	Medi-Cal Interim Payments	\$380,953	\$24,296	\$405,249
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary Payment Data:                      Report Date: September 5, 2013                      Payment Period: July 1, 2011 through September 1, 2013                      Service Period: July 1, 2011 through June 30, 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</p>										

Provider Name				Fiscal Period				Provider NPI		Adjustments	
MAYERS MEMORIAL HOSPITAL				JULY 1, 2011 THROUGH JUNE 30, 2012				1912125667		11	
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>											
8	4	D-1		XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	152.00	(4.50)	147.50
	4A	D-1		XIX	42.00	4	Medi-Cal Days - Nursery	*	65.00	(1.25)	63.75
<p>To eliminate Medi-Cal routine days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through the 9th month (RAD Code 475) and 10th through the 12th month (RAD Code 476) after the month of service respectively.                      42 CFR 413.20, 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                      W&amp;I Code, Section 14115</p>											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
MAYERS MEMORIAL HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1912125667		11
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>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - DPNF</b>												
9	DPNF Sch 1	S-3	I	XIX	19.00	7	Medi-Cal Days - Skilled Nursing Facility To reflect Medi-Cal patient days based on the following Fiscal Intermediary Payment Data: Report Date: September 5, 2013 Payment Period: July 1, 2010 through September 1, 2013 Service Period: July 1, 2011 through June 30, 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	26,354	10	26,364		

Provider Name							Fiscal Period	Provider NPI	Adjustments	
MAYERS MEMORIAL HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1912125667	11	
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>ADJUSTMENTS TO OTHER MATTERS</u></b>										
10	4	D-1	XIX	19.00	1	Medi-Cal NF Swing-Bed Rate through July 31	\$312.86	(\$7.71)	\$305.15	
	4	D-1	XIX	20.00	1	Medi-Cal NF Swing-Bed Rate 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	
11	1	Not Reported				Medi-Cal Credit Balances 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	\$1,244	\$1,244	