

**REPORT
ON THE
COST REPORT REVIEW**

**GLENN MEDICAL CENTER
WILLOWS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1619929759**

**FISCAL PERIOD ENDED
JUNE 30, 2010**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditor: Janice L. Varrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

November 4, 2013

Maria Zamora, Controller
Glenn Medical Center
1133 W. Sycamore Street
Willows, CA 95988

GLENN MEDICAL CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1619929759
FISCAL PERIOD ENDED JUNE 30, 2010

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 State in the amount of \$158,912 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Audit Adjustments Schedule

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.

Maria Zamora
Page 2

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

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

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

United States Postal Service (USPS)

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

Courier (UPS, FedEx, etc.)

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

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

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

Original Signed By

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

Certified

SUMMARY OF FINDINGS

Provider Name:
GLENN MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1619929759	Reported	\$ (69,909)	
	Net Change	\$ (89,003)	
	Audited Amount Due Provider (State)	\$ (158,912)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (158,912)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
GLENN MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (158,912)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
GLENN MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1619929759

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 332,459	\$ 528,060
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.	\$	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ 332,459	\$ 528,060
6. Interim Payments (Adj 13)		\$ (402,368)	\$ (680,842)
7. Balance Due Provider (State)		\$ (69,909)	\$ (152,782)
8. Duplicate Payments (Adj)		\$ 0	\$ 0
9. Med-Cal Overpayments (Adj 16-18)		\$ 0	\$ (6,130)
10.	\$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ (69,909)	\$ (158,912)
		(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
GLENN MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1619929759

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 332,459	\$ 528,060
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 12)	\$ 138,254	\$ 229,041
3. Inpatient Ancillary Service Charges (Adj 12)	\$ 384,305	\$ 655,064
4. Total Charges - Medi-Cal Inpatient Services	\$ 522,559	\$ 884,105
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 190,100	\$ 356,045
6. 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:
GLENN MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1619929759

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 120,983	\$ 208,667
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 211,476	\$ 319,393
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 332,459	\$ 528,060
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 332,459	\$ 528,060 (To Schedule 2)
9. Coinsurance (Adj)	\$	\$ 0
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 332,459	\$ 528,060 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
GLENN MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1619929759

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj)	1,326	1,326
2. Inpatient Days (include private, exclude swing-bed)	1,112	1,112
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	1,112	1,112
5. Medicare NF Swing-Bed Days through Dec 31 (Adj 14)	84	107
6. Medicare NF Swing-Bed Days after Dec 31 (Adj 15)	84	107
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj 14)	23	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj 15)	23	0
9. Medi-Cal Days (excluding swing-bed) (Adj 9)	120	200

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 1,762.30	\$ 1,762.30
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 1,762.30	\$ 1,762.30
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj 14)	\$ 145.00	\$ 145.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj 14)	\$ 145.00	\$ 145.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 2,262,410	\$ 2,151,010
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 148,033	\$ 188,566
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 148,033	\$ 188,566
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 3,335	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 3,335	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 302,736	\$ 377,132
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 1,959,674	\$ 1,773,878

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 1,446,765	\$ 1,446,765
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 1,446,765	\$ 1,446,765
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 1.354521	\$ 1.226100
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 1,301.05	\$ 1,301.05
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)	\$ 1,959,674	\$ 1,773,878

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,762.30	\$ 1,595.21
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 211,476	\$ 319,042
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 351
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 211,476	\$ 319,393

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
GLENN MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1619929759

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, 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
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, 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
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, 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
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 10)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 10)	0	1
28. Cost Applicable to Medi-Cal	\$ 0	\$ 351.00
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 0	\$ 351

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
GLENN MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1619929759

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
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, 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
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

Provider Name:
GLENN MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	38,029	0	0	0	0	0	0	0	0	645,486	142,833
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	99,486	0	0	0	0	0	0	0	0	1,652,146	365,587
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	56,234	0	0	0	0	0	0	0	0	918,078	203,153
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood & Packed Red Blood Cell	0	0	0	0	0	0	0	0	0	0	36,033	7,973
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	12,065	0	0	0	0	0	0	0	0	132,543	29,329
50.00 Physical Therapy	0	3,429	0	0	0	0	0	0	0	0	29,540	6,537
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	170,561	37,742
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	229,733	50,835
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	79,121	0	0	0	0	0	0	0	0	876,787	194,016
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	0	101,646	0	0	0	0	0	0	0	0	1,883,439	416,768
63.51 RHC II	0	38,169	0	0	0	0	0	0	0	0	425,067	94,059
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Outside Ambulance Service	0	0	0	0	0	0	0	0	0	0	0	0
100.01 Glenn County Jail	0	7,618	0	0	0	0	0	0	0	0	152,743	33,799
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	857,387	0	0	0	0	0	0	0	0	12,735,566	2,307,522

Provider Name:
GLENN MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS													
37.00	Operating Room	31,976	18,884	0	21,511	0	10,080	0	55,266	0	0	51,666	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	30,404	17,956	6,854	20,454	0	28,318	0	0	0	0	153,720	0
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	20,992	12,398	1,523	14,122	0	14,547	0	0	0	0	118,016	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood & Packed Red Blood Cell	0	0	0	0	0	0	0	0	0	0	684	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	10,936	6,459	0	7,357	0	3,009	0	0	0	0	17,471	0
50.00	Physical Therapy	0	0	7,837	0	0	434	0	0	0	0	1,387	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	19,204	0	18,993	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	295,560	24,903	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	35,495	20,963	13,755	23,879	0	17,028	0	93,340	0	0	63,612	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	RHC	70,158	41,433	3,288	47,198	0	51,921	0	0	0	0	43,549	0
63.51	RHC II	27,230	0	0	18,319	0	14,733	0	0	0	0	13,643	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	Nonreimbursable Cost Center	0	0	0	0	170,317	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Outside Ambulance Service	11,188	6,607	0	7,526	0	0	0	0	0	0	0	0
100.01	Glenn County Jail	5,154	3,044	0	3,467	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		<u>682,705</u>	<u>243,375</u>	<u>61,510</u>	<u>290,025</u>	<u>415,043</u>	<u>207,778</u>	<u>0</u>	<u>346,297</u>	<u>19,204</u>	<u>295,560</u>	<u>536,232</u>	<u>0</u>

Provider Name:
GLENN MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
ANCILLARY COST CENTERS												
37.00	Operating Room	0	0	0	0	0	0	0	0	977,704		977,704
38.00	Recovery Room	0	0	0	0	0	0	0	0	0		0
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0		0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	2,275,440		2,275,440
41.01		0	0	0	0	0	0	0	0	0		0
41.02		0	0	0	0	0	0	0	0	0		0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00	Laboratory	0	0	0	0	0	0	0	0	1,302,828		1,302,828
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00	Whole Blood & Packed Red Blood Cell	0	0	0	0	0	0	0	0	44,690		44,690
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	207,103		207,103
50.00	Physical Therapy	0	0	0	0	0	0	0	0	45,734		45,734
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0		0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	246,500		246,500
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	601,031		601,031
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0		0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00		0	0	0	0	0	0	0	0	0		0
59.01		0	0	0	0	0	0	0	0	0		0
59.02		0	0	0	0	0	0	0	0	0		0
59.03		0	0	0	0	0	0	0	0	0		0
60.00	Clinic	0	0	0	0	0	0	0	0	0		0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00	Emergency	0	0	0	0	0	0	0	0	1,338,875		1,338,875
62.00	Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50	RHC	0	0	0	0	0	0	0	0	2,557,755		2,557,755
63.51	RHC II	0	0	0	0	0	0	0	0	593,051		593,051
83.00		0	0	0	0	0	0	0	0	0		0
84.00		0	0	0	0	0	0	0	0	0		0
85.00		0	0	0	0	0	0	0	0	0		0
86.00		0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER												
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0		0
97.00	Research	0	0	0	0	0	0	0	0	0		0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01	Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	170,317		170,317
99.02		0	0	0	0	0	0	0	0	0		0
99.03		0	0	0	0	0	0	0	0	0		0
99.04		0	0	0	0	0	0	0	0	0		0
99.05		0	0	0	0	0	0	0	0	0		0
100.00	Outside Ambulance Service	0	0	0	0	0	0	0	0	25,321		25,321
100.01	Glenn County Jail	0	0	0	0	0	0	0	0	198,207		198,207
100.02		0	0	0	0	0	0	0	0	0		0
100.03		0	0	0	0	0	0	0	0	0		0
100.04		0	0	0	0	0	0	0	0	0		0
	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,735,566</u>	<u>0</u>	<u>12,735,566</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
GLENN MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT 5.00 (Adj) (Adj)	STAT 6.01 (Adj) (Adj)	STAT 6.02 (Adj) (Adj)	STAT 6.03 (Adj) (Adj)	STAT 6.04 (Adj) (Adj)	STAT 6.05 (Adj) (Adj)	STAT 6.06 (Adj) (Adj)	STAT 6.07 (Adj) (Adj)	STAT 6.08 (Adj) (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj) (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	244,189									645,486	2,035
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room										0	
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	638,805									1,652,146	1,935
41.01											0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope										0	
44.00	Laboratory	361,084									918,078	1,336
44.01	Pathological Lab										0	
46.00	Whole Blood & Packed Red Blood Cells										36,033	
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	77,470									132,543	696
50.00	Physical Therapy	22,015									29,540	
51.00	Occupational Therapy										0	
52.00	Speech Pathology										0	
53.00	Electrocardiology										0	
54.00	Electroencephalography										0	
55.00	Medical Supplies Charged to Patients										170,561	
56.00	Drugs Charged to Patients										229,733	
57.00	Renal Dialysis										0	
58.00	ASC (Non-Distinct Part)										0	
59.00											0	
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic										0	
60.01	Other Clinic Services										0	
61.00	Emergency	508,041									876,787	2,259
62.00	Observation Beds										0	
63.50	RHC	652,678									1,883,439	4,465
63.51	RHC II	245,089									425,067	1,733
83.00											0	
84.00											0	
85.00											0	
86.00											0	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen										0	
97.00	Research										0	
98.00	Physicians' Private Office										0	
99.00	Nonpaid Workers										0	
99.01	Nonreimbursable Cost Center										0	
99.02											0	
99.03											0	
99.04											0	
99.05											0	
100.00	Outside Ambulance Service										0	712
100.01	Glenn County Jail	48,918									152,743	328
100.02											0	
100.03											0	
100.04											0	
TOTAL	5,505,345	0	0	0	0	0	0	0	0	0	10,428,044	43,449
COST TO BE ALLOCATED	857,387	0	0	0	0	0	0	0	0	0	2,307,522	682,705
UNIT COST MULTIPLIER - SCH 8	0.155737	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.221280	15.712788

Provider Name:
GLENN MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	OPER PLANT (SQ FT) 8.00 (Adj) (Adj)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj) (Adj)	HOUSE-KEEPING (HR SERV) 10.00 (Adj) (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj 8) (Adj)	CAFETERIA 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj) (Adj)	MED REC (TIME SPENT) 17.00 (Adj) (Adj)	SOC SERV (TIME SPENT) 18.00 (Adj) (Adj)	STAT 19.00 (Adj) (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	2,035		2,035		325		6,757		2,614,704		
38.00	Recovery Room											
39.00	Delivery Room and Labor Room											
40.00	Anesthesiology											
41.00	Radiology - Diagnostic	1,935	4,563	1,935		913				7,779,381		
41.01												
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope											
44.00	Laboratory	1,336	1,014	1,336		469				5,972,459		
44.01	Pathological Lab											
46.00	Whole Blood & Packed Red Blood Cells									34,605		
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy	696		696		97				884,154		
50.00	Physical Therapy		5,217			14				70,177		
51.00	Occupational Therapy											
52.00	Speech Pathology											
53.00	Electrocardiology											
54.00	Electroencephalography											
55.00	Medical Supplies Charged to Patients							170,561		961,201		
56.00	Drugs Charged to Patients								229,733	1,260,272		
57.00	Renal Dialysis											
58.00	ASC (Non-Distinct Part)											
59.00												
59.01												
59.02												
59.03												
60.00	Clinic											
60.01	Other Clinic Services											
61.00	Emergency	2,259	9,157	2,259		549		11,412		3,219,226		
62.00	Observation Beds											
63.50	RHC	4,465	2,189	4,465		1,674				2,203,913		
63.51	RHC II			1,733		475				690,425		
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen											
97.00	Research											
98.00	Physicians' Private Office											
99.00	Nonpaid Workers											
99.01	Nonreimbursable Cost Center				19,900							
99.02												
99.03												
99.04												
99.05												
100.00	Outside Ambulance Service	712		712								
100.01	Glenn County Jail	328		328								
100.02												
100.03												
100.04												
TOTAL	26,227	40,948	27,437	48,494	6,699	0	42,339	170,561	229,733	27,137,282	0	0
COST TO BE ALLOCATED	243,375	61,510	290,025	415,043	207,778	0	346,297	19,204	295,560	536,232	0	0
UNIT COST MULTIPLIER - SCH 8	9.279573	1.502144	10.570588	8.558650	31.016323	0.000000	8.179145	0.112593	1.286536	0.019760	0.000000	0.000000

Provider Name:
GLENN MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
GLENN MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures		0	0
4.00	New Cap Rel Costs-Movable Equipment		0	0
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	857,387	0	857,387
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	2,194,922	(21,391)	2,173,531
7.00	Maintenance and Repairs	537,394	0	537,394
8.00	Operation of Plant		0	0
9.00	Laundry and Linen Service	50,365	0	50,365
10.00	Housekeeping	199,287	0	199,287
11.00	Dietary	242,648	0	242,648
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	234,429	0	234,429
15.00	Central Services & Supply		0	0
16.00	Pharmacy	202,132	0	202,132
17.00	Medical Records & Library	329,342	0	329,342
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	1,192,692	0	1,192,692
26.00	Intensive Care Unit		0	0
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
GLENN MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 607,457	\$ 0	\$ 607,457
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	1,552,660	0	1,552,660
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	861,844	0	861,844
44.01	Pathological Lab		0	0
46.00	Whole Blood & Packed Red Blood Cells	36,033	0	36,033
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	120,478	0	120,478
50.00	Physical Therapy	26,111	0	26,111
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	170,561	0	170,561
56.00	Drugs Charged to Patients	229,733	0	229,733
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	797,666	0	797,666
62.00	Observation Beds		0	0
63.50	RHC	1,781,793	0	1,781,793
63.51	RHC II	386,898	0	386,898
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 12,611,832	\$ (21,391)	\$ 12,590,441
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01	Nonreimbursable Cost Center		0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Outside Ambulance Service		0	0
100.01	Glenn County Jail	145,125	0	145,125
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 145,125	\$ 0	\$ 145,125
101	TOTAL	\$ 12,756,957	\$ (21,391)	\$ 12,735,566

(To Schedule 8)

Provider Name:
GLENN MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ				
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Pathological Lab	0												
46.00 Whole Blood & Packed Red Blood Cells	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.00	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
63.50 RHC	0												
63.51 RHC II	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
99.01 Nonreimbursable Cost Center	0												
99.02	0												
99.03	0												
99.04	0												
99.05	0												
100.00 Outside Ambulance Service	0												
100.01 Glenn County Jail	0												
100.02	0												
100.03	0												
100.04	0												
101.00 TOTAL	<u>(\$21,391)</u>	<u>(8,330)</u>	<u>(6,042)</u>	<u>(5,000)</u>	<u>(820)</u>	<u>(624)</u>	<u>(475)</u>	<u>(100)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(To Sch 10)

Provider Name							Fiscal Period	Provider NPI	Adjustments	
GLENN MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010	1619929759	18	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED COSTS										
1	10A	A			6.00	7	Administrative and General	\$2,194,922		
							To eliminate the Rotary Club of Willows expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(\$8,330)	
2							To eliminate the Appeal Democrat advertisement not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(6,042)	
3							To eliminate the City of Willows expense for land use processing costs due to insufficient documentation of relationship to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.2, 2300, and 2304		(5,000)	
4							To eliminate the Rotary Club of Willows expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(820)	
5							To eliminate the Cardmember Services expense due to lack of documentation. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300 and 2304 / W&I Code 14124.2(b)		(624)	
6							To eliminate the Cheese Factory gifts due to insufficient documentation of relationship to patient care. 42 CFR 413.9(c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.2, 2300, and 2304		(475)	
7							To eliminate the golf hole sponsorship not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(100)	
									(\$21,391)	\$2,173,531

Provider Name							Fiscal Period			Provider NPI		Adjustments
GLENN MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1619929759		18
Report References										As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO REPORTED STATISTICS</u>												
8	9	B-1			12.00	11	Cafeteria (Meals Served)			8,868	15,409	24,277
	9	B-1			25.00	11	Adults & Pediatrics			3,978	339	4,317
	9	B-1			99.01	11	Nonreimbursable Cost Center			0	19,900	19,900
	9	B-1			11.00	11	Total - Meals Served			12,846	35,648	48,494
							To adjust meal statistics to agree with provider's meal summary and to establish meal statistics for a nonreimbursable cost center. 42 CFR 413.24 and 413.50 CMS Pub. 15-1, Sections 2306 and 2328					

Provider Name							Fiscal Period	Provider NPI		Adjustments
GLENN MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010	1619929759		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
9	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	120	80	200
10	4A	Not Reported					Medi-Cal Administrative Days	0	1	1
	4A	Not Reported					Medi-Cal Administrative Days Rate	\$0.00	\$351.26	\$351.26
11	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$15,379	\$6,591	\$21,970
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	105,223	53,852	159,075
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	86,427	69,545	155,972
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood & Packed Red Blood Cells	0	3,614	3,614
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	37,321	39,018	76,339
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	3,210	2,544	5,754
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	44,364	23,886	68,250
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged To Patients	69,137	59,578	128,715
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	23,244	12,131	35,375
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	384,305	270,759	655,064
12	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$138,254	\$90,787	\$229,041
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	384,305	270,759	655,064
13	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$402,368	\$278,474	\$680,842
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: July 2, 2013 Payment Period: July 1, 2009 through May 1, 2013 Service Period: July 1, 2009 through June 30, 2010 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			

Provider Name							Fiscal Period	Provider NPI		Adjustments
GLENN MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010	1619929759		18
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA - SWING BEDS										
14	4	D-1	1	XIX	5.00	Medicare NF Swing-Bed Days through Dec 31	84	23	107	
	4	D-1	1	XIX	7.00	Medi-Cal NF Swing-Bed Days through July 31	23	(23)	0	
To reclassify Medi-Cal Swing-Beds day to Medicare Swing-Bed days agree with provider's records 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304										
15	4	D-1	1	XIX	6.00	Medicare NF Swing-Bed Days through Dec 31	84	23	107	
	4	D-1	1	XIX	8.00	Medi-Cal NF Swing-Bed Days through July 31	23	(23)	0	
To reclassify Medi-Cal Swing-Beds day to Medicare Swing-Bed days agree with provider's records 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304										

Provider Name							Fiscal Period	Provider NPI		Adjustments	
GLENN MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010	1619929759		18	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENTS TO OTHER MATTERS</u>											
16	1	Not Reported					Medi-Cal Overpayments	\$0			
							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed for outpatient services. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 CCR, Title 22, Sections 51458.1 and 51476		\$3,371		
17							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		1,905		
18							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed for inpatient services. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300 and 2304.1 CCR, Title 22, Sections 51458.1 and 51476		854		
									<u>\$6,130</u>		\$6,130