

**REPORT  
ON THE  
COST REPORT REVIEW**

**MERCY MEDICAL CENTER - MERCED  
MERCED, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1518018191**

**FISCAL PERIOD ENDED  
JUNE 30, 2010**

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

**Section Chief: Michael Harrold  
Audit Supervisor: Kathy Atkins  
Auditor: Jeffrey Swan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

November 25, 2013

Eric Cariño  
Reimbursement Manager  
Mercy Medical Center Merced  
2740 M Street  
Merced, CA 95340

MERCY MEDICAL CENTER - MERCED  
NATIONAL PROVIDER IDENTIFIER (NPI) 1518018191  
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited combined settlement for the fiscal period due the State in the amount of \$161,456, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

In our opinion, the data presented in the Summary of Findings represents a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Medi-Cal Cost (CONTRACT Schedules)
4. Audited Allocation of Home Office Cost

5. Audit Adjustments Schedule

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

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates Division.

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

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

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.

Eric Cariño  
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If you have questions regarding this report, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief  
Audits Section—Fresno  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**MERCY MEDICAL CENTER - MERCED**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1518018191</b>		
Reported	\$ 0	
Net Change	\$ (6,781)	
Audited Amount Due Provider (State)	\$ (6,781)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI: 1518018191</b>		
Reported		\$ 16,075,478
Net Change		\$ (2,812,151)
Audited Cost		\$ 13,263,327
Audited Amount Due Provider (State)	\$ (154,675)	
<b>5. Distinct Part Nursing Facility (DPNF 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>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (161,456)	
<b>9. Total Medi-Cal Cost</b>		\$ 13,263,327

**SUMMARY OF FINDINGS**

**Provider Name:**  
**MERCY MEDICAL CENTER - MERCED**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

	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 Due Provider - (Lines 10 through 15)</b>	\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>	\$ (161,456)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
MERCY MEDICAL CENTER - MERCED

Fiscal Period Ended:  
JUNE 30, 2010

Provider NPI:  
1518018191

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 0	\$ 68,881
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)		\$ 0	\$ 68,881
6. Interim Payments (Adj 11)		\$ 0	\$ (75,662)
7. Balance Due Provider (State)		\$ 0	\$ (6,781)
8. Duplicate Payments (Adj )		\$ 0	\$ 0
9.	\$	\$ 0	0
10.	\$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 0	\$ (6,781)

(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
MERCY MEDICAL CENTER - MERCEDFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1518018191

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>0</u>	\$ <u>68,881</u>
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## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 10)	\$ <u>0</u>	\$ <u>295,182</u>
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3. Inpatient Ancillary Service Charges (Adj 10)	\$ <u>0</u>	\$ <u>153,940</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>0</u>	\$ <u>449,122</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>380,241</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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



COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
MERCY MEDICAL CENTER - MERCEDFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1518018191

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj )	42,035	42,035
2. Inpatient Days (include private, exclude swing-bed)	42,035	42,035
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	42,035	42,035
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj )	0	0

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 41,896,202	\$ 41,294,608
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 41,896,202	\$ 41,294,608

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 174,928,668	\$ 174,928,668
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 174,928,668	\$ 174,928,668
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.239504	\$ 0.236065
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 4,161.50	\$ 4,161.50
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)	\$ 41,896,202	\$ 41,294,608

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 996.70	\$ 982.39
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 32,559
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 0	\$ 32,559

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
MERCY MEDICAL CENTER - MERCEDFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1518018191

	REPORTED	AUDITED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 2,216,570	\$ 2,173,029
2. Total Inpatient Days (Adj )	4,650	4,650
3. Average Per Diem Cost	\$ 476.68	\$ 467.32
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 11,287,767	\$ 11,092,814
7. Total Inpatient Days (Adj )	5,207	5,207
8. Average Per Diem Cost	\$ 2,167.81	\$ 2,130.37
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 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
<b>NEONATAL INTENSIVE CARE UNIT</b>		
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
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Adj 8)	\$ 0.00	\$ 328.88
27. Medi-Cal Inpatient Days (Adj 8)	0	99
28. Cost Applicable to Medi-Cal	\$ 0	\$ 32,559
<b>ADMINISTRATIVE DAYS</b>		
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	\$ 32,559

(To Schedule 4)







## COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:  
MERCY MEDICAL CENTER - MERCED

Fiscal Period Ended:  
JUNE 30, 2010

Provider NPI:  
1518018191

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 16,075,478	\$ 13,263,327
2.	Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4.		\$ 0	\$ 0
5.	Subtotal (Sum of Lines 1 through 4)	\$ 16,075,478	\$ 13,263,327
6.	\$	\$ 0	\$ 0
7.		\$ 0	\$ 0
8.	Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 16,075,478	\$ 13,263,327
		(To Summary of Findings)	
9.	Medi-Cal Overpayments (Adj )	\$ 0	\$ 0
10.	Medi-Cal Credit Balances (Adj 16)	\$ 0	\$ (154,675)
11.		\$ 0	\$ 0
12.		\$ 0	\$ 0
13.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (154,675)
		(To Summary of Findings)	

**COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES**

**Provider Name:**  
**MERCY MEDICAL CENTER - MERCED**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**Provider NPI:**  
**1518018191**

	<b>REPORTED</b>	<b>AUDITED</b>
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>16,075,478</u>	\$ <u>13,314,124</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 14)	\$ <u>25,711,525</u>	\$ <u>20,974,743</u>
3. Inpatient Ancillary Service Charges (Adj 14)	\$ <u>38,211,057</u>	\$ <u>34,410,842</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>63,922,582</u>	\$ <u>55,385,585</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>47,847,104</u>	\$ <u>42,071,461</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

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



**COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

**Provider Name:**  
**MERCY MEDICAL CENTER - MERCED**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**Provider NPI:**  
**1518018191**

**GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS**

	<b>REPORTED</b>	<b>AUDITED</b>
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Adj )	42,035	42,035
2. Inpatient Days (include private, exclude swing-bed)	42,035	42,035
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	42,035	42,035
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 12)	6,291	5,135

**SWING-BED ADJUSTMENT**

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 41,896,202	\$ 41,294,608
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 41,896,202	\$ 41,294,608

**PRIVATE ROOM DIFFERENTIAL ADJUSTMENT**

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj )	\$ 174,928,668	\$ 174,928,668
29. Private Room Charges (excluding swing-bed charges) (Adj )	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj )	\$ 174,928,668	\$ 174,928,668
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.239504	\$ 0.236065
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 4,161.50	\$ 4,161.50
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)	\$ 41,896,202	\$ 41,294,608

**PROGRAM INPATIENT OPERATING COST**

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 996.70	\$ 982.39
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 6,270,240	\$ 5,044,573
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 1,760,738	\$ 1,507,243
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 8,030,978	\$ 6,551,816

(To Contract Sch 3)

**COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

**Provider Name:**  
**MERCY MEDICAL CENTER - MERCED**

**Fiscal Period Ended:**  
**JUNE 30, 2010**

**Provider NPI:**  
**1518018191**

<b>SPECIAL CARE AND/OR NURSERY UNITS</b>	<b>REPORTED</b>	<b>AUDITED</b>
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 2,216,570	\$ 2,173,029
2. Total Inpatient Days (Adj )	4,650	4,650
3. Average Per Diem Cost	\$ 476.68	\$ 467.32
4. Medi-Cal Inpatient Days (Adj 12)	2,002	1,999
5. Cost Applicable to Medi-Cal	\$ 954,313	\$ 934,173
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 11,287,767	\$ 11,092,814
7. Total Inpatient Days (Adj )	5,207	5,207
8. Average Per Diem Cost	\$ 2,167.81	\$ 2,130.37
9. Medi-Cal Inpatient Days (Adj 12)	372	269
10. Cost Applicable to Medi-Cal	\$ 806,425	\$ 573,070
<b>CORONARY CARE UNIT</b>		
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
<b>NEONATAL INTENSIVE CARE UNIT</b>		
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
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
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)	\$ 1,760,738	\$ 1,507,243

(To Contract Sch 4)













Provider Name:  
**MERCY MEDICAL CENTER - MERCED**

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	ADMINISTRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	1,674,332	0	0	0	0	0	0	0	0	10,950,172	2,785,542
37.01	Endoscopy	0	257,766	0	0	0	0	0	0	0	0	1,462,355	371,999
39.00	Delivery Room and Labor Room	0	1,103,107	0	0	0	0	0	0	0	0	5,283,423	1,344,015
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	732,866	0	0	0	0	0	0	0	0	4,490,204	1,142,233
42.00	Radiology - Therapeutic	0	359,888	0	0	0	0	0	0	0	0	2,014,220	512,384
43.00	Radioisotope	0	51,902	0	0	0	0	0	0	0	0	353,508	89,926
43.01	CAT Scan	0	76,697	0	0	0	0	0	0	0	0	592,874	150,817
43.02	Ultra Sound	0	132,875	0	0	0	0	0	0	0	0	702,056	178,591
43.03	Magnetic Resonance Imaging (MRI)	0	1,652	0	0	0	0	0	0	0	0	506,162	128,759
44.00	Laboratory	0	919,712	0	0	0	0	0	0	0	0	8,886,060	2,260,466
44.01	Sleep Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	60,567	0	0	0	0	0	0	0	0	512,589	130,394
49.00	Respiratory Therapy	0	668,970	0	0	0	0	0	0	0	0	3,201,946	814,522
50.00	Physical Therapy	0	474,854	0	0	0	0	0	0	0	0	2,413,858	614,045
51.00	Occupational Therapy	0	58,685	0	0	0	0	0	0	0	0	344,451	87,623
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	138,443	35,218
53.00	Electrocardiology	0	142,601	0	0	0	0	0	0	0	0	780,871	198,641
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	3,041,299	773,656
55.30	Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	0	0	2,439,480	620,563
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	7,540,595	1,918,202
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	806,376	205,129
59.00	Cardiac Catheterization Laboratory	0	66,475	0	0	0	0	0	0	0	0	356,572	90,706
59.01	Cardiac Rehab	0	68,267	0	0	0	0	0	0	0	0	493,645	125,575
59.02		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	125,460	0	0	0	0	0	0	0	0	1,373,196	349,318
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	1,656,420	0	0	0	0	0	0	0	0	10,472,917	2,664,136
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	Rural Health Clinic	0	689,838	0	0	0	0	0	0	0	0	4,511,655	1,147,690
71.00	Home Health Agency	0	462,608	0	0	0	0	0	0	0	0	2,188,755	556,783
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
<b>NONREIMBURSABLE COST CENTER:</b>													
96.01	Volunteers	0	256	0	0	0	0	0	0	0	0	164,796	41,921
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	56,745	14,435
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	UC Davis Cancer Center Co 213	0	0	0	0	0	0	0	0	0	0	634,818	161,487
99.02	Foundation Company 219	0	0	0	0	0	0	0	0	0	0	436,607	111,066
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	Community Benefit Programs	0	41,453	0	0	0	0	0	0	0	0	171,646	43,664
100.01	Mission Services	0	23,701	0	0	0	0	0	0	0	0	122,340	31,121
100.04	Other Non Reimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	1,515,646	385,555
100.05	Valley Children's Hospital	0	0	0	0	0	0	0	0	0	0	92,217	23,459
100.06	Clinic Pharmacy	0	80,562	0	0	0	0	0	0	0	0	349,178	88,825
<b>TOTAL</b>		<b>0</b>	<b>23,929,716</b>	<b>0</b>	<b>177,311,066</b>	<b>35,957,898</b>							



Provider Name:

MERCY MEDICAL CENTER - MERCED

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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	1,364,327	73,050	616,190	2,716	204,400	0	160,205	1,262	12,657	707,448	0
37.01 Endoscopy	0	151,998	9,897	68,649	0	25,686	0	13,797	639	1,242	56,592	0
39.00 Delivery Room and Labor Room	0	266,154	57,667	120,207	60,855	134,388	0	135,824	2,898	4,763	206,087	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	28,699	60,517	0
41.00 Radiology - Diagnostic	0	560,615	20,025	253,199	0	118,748	0	2,751	169	6,613	260,970	0
42.00 Radiology - Therapeutic	0	0	2,568	0	0	68,285	0	19,070	793	1,108	83,247	0
43.00 Radioisotope	0	22,974	13,900	10,376	0	6,956	0	0	31	2,014	20,602	0
43.01 CAT Scan	0	59,598	0	26,917	0	10,502	0	0	334	733	478,752	0
43.02 Ultra Sound	0	15,750	13,900	7,113	0	16,230	0	0	10	73	92,573	0
43.03 Magnetic Resonance Imaging (MRI)	0	4,746	0	2,144	0	136	0	119	0	0	30,774	0
44.00 Laboratory	0	168,840	1,214	76,255	0	164,984	0	0	401	9,126	671,859	0
44.01 Sleep Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	131,586	4,581	59,430	0	6,819	0	7,747	1,201	569	13,899	0
49.00 Respiratory Therapy	0	85,890	41	38,792	0	94,062	0	0	20	197	197,515	0
50.00 Physical Therapy	0	241,542	7,180	109,091	0	79,105	0	15,883	0	194	74,315	0
51.00 Occupational Therapy	0	54,600	3,447	24,660	0	9,047	0	3,232	0	31	10,459	0
52.00 Speech Pathology	0	6,426	0	2,902	0	0	0	0	0	0	5,083	0
53.00 Electrocardiology	0	83,034	1,443	37,502	0	26,732	0	0	107	31	107,641	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	345,358	0	147,611	0
55.30 Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	179,877	0	41,793	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,087	3,069,305	621,590	0
57.00 Renal Dialysis	0	17,850	759	8,062	0	0	0	0	4	4,721	8,849	0
59.00 Cardiac Catheterization Laboratory	0	4,998	171	2,257	0	7,865	0	7,592	470	635	25,000	0
59.01 Cardiac Rehab	0	130,494	948	58,937	0	8,638	0	5,791	7	0	4,450	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	168,504	15,668	76,104	0	27,187	0	13,129	0	3,755	32,395	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	556,793	160,415	251,472	28,163	237,315	0	269,198	20,589	13,237	620,470	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	0	0	8,163	0	0	159,074	0	71,144	0	11,741	100,469	0
71.00 Home Health Agency	0	137,424	0	62,067	0	56,328	0	30,931	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER!</b>												
96.01 Volunteers	0	95,046	0	42,927	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 UC Davis Cancer Center Co 213	0	0	0	0	0	0	0	0	0	0	0	0
99.02 Foundation Company 219	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 Community Benefit Programs	0	0	0	0	0	6,092	0	0	0	0	0	0
100.01 Mission Services	0	14,742	0	6,658	0	4,046	0	0	1	0	0	0
100.04 Other Non Reimbursable Cost Centers	0	965,033	0	435,851	375,433	0	0	0	0	0	0	0
100.05 Valley Children's Hospital	0	58,716	7,239	26,519	0	0	0	0	0	0	0	0
100.06 Clinic Pharmacy	0	0	0	0	0	13,548	0	0	5	81,667	0	0
TOTAL	0	8,637,628	1,091,280	3,814,614	4,716,071	2,843,143	0	1,769,998	577,176	3,289,898	6,199,470	391,576



Provider Name:  
MERCY MEDICAL CENTER - MERCED

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
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	0	0	0	0	0	38,083	24,242	0	16,940,292	(63,536)	16,876,756
37.01	Endoscopy	0	0	0	0	0	0	0	0	2,162,854	0	2,162,854
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	7,616,280	0	7,616,280
40.00	Anesthesiology	0	0	0	0	0	35,759	22,763	0	147,738	(59,661)	88,077
41.00	Radiology - Diagnostic	0	0	0	0	0	20,327	12,939	0	6,888,795	(33,913)	6,854,882
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	2,701,674	0	2,701,674
43.00	Radioisotope	0	0	0	0	0	0	0	0	520,286	0	520,286
43.01	CAT Scan	0	0	0	0	0	0	0	0	1,320,527	0	1,320,527
43.02	Ultra Sound	0	0	0	0	0	0	0	0	1,026,298	0	1,026,298
43.03	Magnetic Resonance Imaging (MRI)	0	0	0	0	0	0	0	0	672,840	0	672,840
44.00	Laboratory	0	0	0	0	0	0	0	0	12,239,206	0	12,239,206
44.01	Sleep Laboratory	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	868,815	0	868,815
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	4,432,986	0	4,432,986
50.00	Physical Therapy	0	0	0	0	0	0	0	0	3,555,213	0	3,555,213
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	537,549	0	537,549
52.00	Speech Pathology	0	0	0	0	0	0	0	0	188,072	0	188,072
53.00	Electrocardiology	0	0	0	0	0	0	0	0	1,236,003	0	1,236,003
54.00	Electroencephalography	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	4,307,924	0	4,307,924
55.30	Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	3,281,714	0	3,281,714
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	13,150,780	0	13,150,780
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	1,051,748	0	1,051,748
59.00	Cardiac Catheterization Laboratory	0	0	0	0	0	0	0	0	496,266	0	496,266
59.01	Cardiac Rehab	0	0	0	0	0	0	0	0	828,484	0	828,484
59.02		0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	2,059,255	0	2,059,255
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	212,566	135,310	0	15,642,581	(354,640)	15,287,941
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0
63.50	Rural Health Clinic	0	0	0	0	0	0	0	0	6,009,937	0	6,009,937
71.00	Home Health Agency	0	0	0	0	0	0	0	0	3,032,288	0	3,032,288
83.00		0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>												
96.01	Volunteers	0	0	0	0	0	0	0	0	344,691	0	344,691
97.00	Research	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	71,180	0	71,180
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	UC Davis Cancer Center Co 213	0	0	0	0	0	0	0	0	796,305	0	796,305
99.02	Foundation Company 219	0	0	0	0	0	0	0	0	547,673	0	547,673
99.03		0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0
100.00	Community Benefit Programs	0	0	0	0	0	0	0	0	221,402	0	221,402
100.01	Mission Services	0	0	0	0	0	0	0	0	178,908	0	178,908
100.04	Other Non Reimbursable Cost Centers	0	0	0	0	0	0	0	0	3,677,519	0	3,677,519
100.05	Valley Children's Hospital	0	0	0	0	0	0	0	0	208,149	0	208,149
100.06	Clinic Pharmacy	0	0	0	0	0	0	0	0	533,224	0	533,224
	<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,257,826</u>	<u>1,437,228</u>	<u>0</u>	<u>177,311,066</u>	<u>(3,766,909)</u>	<u>173,544,157</u>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
MERCY MEDICAL CENTER - MERCED

Fiscal Period Ended:  
JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj 4)	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)			7.00 (Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	5,239,566									10,950,172	
37.01	Endoscopy	806,638									1,462,355	
39.00	Delivery Room and Labor Room	3,452,004									5,283,423	
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	2,293,393									4,490,204	
42.00	Radiology - Therapeutic	1,126,213									2,014,220	
43.00	Radioisotope	162,418									353,508	
43.01	CAT Scan	240,010									592,874	
43.02	Ultra Sound	415,812									702,056	
43.03	Magnetic Resonance Imaging (MRI)	5,170									506,162	
44.00	Laboratory	2,878,098									8,886,060	
44.01	Sleep Laboratory	0									0	
46.00	Whole Blood										0	
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy	189,536									512,589	
49.00	Respiratory Therapy	2,093,438									3,201,946	
50.00	Physical Therapy	1,485,984									2,413,858	
51.00	Occupational Therapy	183,645									344,451	
52.00	Speech Pathology										138,443	
53.00	Electrocardiology	446,249									780,871	
54.00	Electroencephalography										0	
55.00	Medical Supplies Charged to Patients										3,041,299	
55.30	Impl. Dev. Charged to Patient										2,439,480	
56.00	Drugs Charged to Patients										7,540,595	
57.00	Renal Dialysis										806,376	
59.00	Cardiac Catheterization Laboratory	208,023									356,572	
59.01	Cardiac Rehab	213,631									493,645	
59.02											0	
60.00	Clinic	392,607									1,373,196	
60.01	Other Clinic Services										0	
61.00	Emergency	5,183,512									10,472,917	
62.00	Observation Beds										0	
63.50	Rural Health Clinic	2,158,743									4,511,655	
71.00	Home Health Agency	1,447,661									2,188,755	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
<b>NONREIMBURSABLE COST CENTERS</b>												
96.01	Volunteers	800									164,796	
97.00	Research										0	
98.00	Physicians' Private Office										56,745	
99.00	Nonpaid Workers										0	
99.01	UC Davis Cancer Center Co 213										634,818	
99.02	Foundation Company 219										436,607	
99.03											0	
99.04											0	
99.05											0	
100.00	Community Benefit Programs	129,722									171,646	
100.01	Mission Services	74,168									122,340	
100.04	Other Non Reimbursable Cost Centers										1,515,646	
100.05	Valley Children's Hospital										92,217	
100.06	Clinic Pharmacy	252,107									349,178	
<b>TOTAL</b>												
		74,884,367	0	0	0	0	0	0	0	0	141,353,168	0
<b>COST TO BE ALLOCATED</b>												
		23,929,716	0	0	0	0	0	0	0	0	35,957,898	0
<b>UNIT COST MULTIPLIER - SCH 8</b>												
		0.319556	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.254383	0.000000



Provider Name:  
MERCY MEDICAL CENTER - MERCED

Fiscal Period Ended:  
JUNE 30, 2010

	OPER PLANT (SQ FT) 8.00 (Adj)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj)	HOUSE- KEEPING (SQ FT) 10.00 (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj)	CAFETERIA (FTE) 12.00 (Adj 5)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj)	MED REC (GROSS REVENUE) 17.00 (Adj)	SOC SERV (PATIENT DAYS) 18.00 (Adj)	STAT 19.00 (Adj)	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	32,484	75,877	32,484	241	4,496	60,671	19,080	29,761	84,014,807			
37.01	Endoscopy	3,619	10,280	3,619		565	5,225	9,660	2,921	6,720,688			
39.00	Delivery Room and Labor Room	6,337	59,899	6,337	5,400	2,956	51,438	43,817	11,199	24,474,370			
40.00	Anesthesiology								67,478	7,186,878			
41.00	Radiology - Diagnostic	13,348	20,800	13,348		2,612	1,042	2,551	15,549	30,992,212			
42.00	Radiology - Therapeutic		2,667			1,502	7,222	11,983	2,606	9,886,195			
43.00	Radioisotope	547	14,438	547		153		463	4,735	2,446,649			
43.01	CAT Scan	1,419		1,419		231		5,053	1,723	56,855,472			
43.02	Ultra Sound	375	14,438	375		357		151	172	10,993,768			
43.03	Magnetic Resonance Imaging (MRI)	113		113		3	45			3,654,622			
44.00	Laboratory	4,020	1,261	4,020		3,629		6,060	21,458	79,788,402			
44.01	Sleep Laboratory					0							
46.00	Whole Blood												
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy	3,133	4,758	3,133		150	2,934	18,161	1,337	1,650,585			
49.00	Respiratory Therapy	2,045	43	2,045		2,069		303	464	23,456,379			
50.00	Physical Therapy	5,751	7,458	5,751		1,740	6,015		455	8,825,460			
51.00	Occupational Therapy	1,300	3,580	1,300		199	1,224		72	1,242,033			
52.00	Speech Pathology	153		153						603,642			
53.00	Electrocardiology	1,977	1,499	1,977		588		1,621	74	12,783,215			
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							5,221,718		17,529,916			
55.30	Impl. Dev. Charged to Patient							2,719,695		4,963,279			
56.00	Drugs Charged to Patients							16,441	7,216,726	73,818,575			
57.00	Renal Dialysis	425	788	425				59	11,101	1,050,847			
59.00	Cardiac Catheterization Laboratory	119	178	119		173	2,875	7,103	1,494	2,968,958			
59.01	Cardiac Rehab	3,107	985	3,107		190	2,193	110		528,417			
59.02													
60.00	Clinic	4,012	16,274	4,012		598	4,972		8,828	3,847,188			
60.01	Other Clinic Services												
61.00	Emergency	13,257	166,624	13,257	2,499	5,220	101,948	311,302	31,124	73,685,470			
62.00	Observation Beds												
63.50	Rural Health Clinic		8,479			3,499	26,943		27,607	11,931,453			
71.00	Home Health Agency	3,272		3,272		1,239	11,714						
83.00													
84.00													
85.00													
86.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.01	Volunteers	2,263		2,263									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01	UC Davis Cancer Center Co 213												
99.02	Foundation Company 219												
99.03													
99.04													
99.05													
100.00	Community Benefit Programs					134							
100.01	Mission Services	351		351		89		10					
100.04	Other Non Reimbursable Cost Centers	22,977		22,977	33,314								
100.05	Valley Children's Hospital	1,398	7,519	1,398									
100.06	Clinic Pharmacy					298		77	192,021				
	TOTAL	205,658	1,133,519	201,097	418,480	62,538	0	670,315	8,726,753	7,735,395	736,234,012	50,650	0
	COST TO BE ALLOCATED	8,637,628	1,091,280	3,814,614	4,716,071	2,843,143	0	1,769,998	577,176	3,289,898	6,199,469	391,576	0
	UNIT COST MULTIPLIER - SCH 8	41.999962	0.962737	18.969027	11.269524	45.462650	0.000000	2.640547	0.066139	0.425304	0.008421	7.731025	0.000000

Provider Name:  
**MERCY MEDICAL CENTER - MERCED**

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)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
<b>GENERAL SERVICE COST CENTERS</b>							
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							
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00					20,967	20,967	100
26.00					2,116	2,116	
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00					433	433	
34.00							
35.00							
36.00							
36.01							
36.02							

Provider Name:  
MERCY MEDICAL CENTER - MERCED

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)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
<b>ANCILLARY COST CENTERS</b>							
37.00	Operating Room				459	459	
37.01	Endoscopy						
39.00	Delivery Room and Labor Room						
40.00	Anesthesiology				431	431	
41.00	Radiology - Diagnostic				245	245	
42.00	Radiology - Therapeutic						
43.00	Radioisotope						
43.01	CAT Scan						
43.02	Ultra Sound						
43.03	Magnetic Resonance Imaging (MRI)						
44.00	Laboratory						
44.01	Sleep Laboratory						
46.00	Whole Blood						
47.00	Blood Storing and Processing						
48.00	Intravenous Therapy						
49.00	Respiratory Therapy						
50.00	Physical Therapy						
51.00	Occupational Therapy						
52.00	Speech Pathology						
53.00	Electrocardiology						
54.00	Electroencephalography						
55.00	Medical Supplies Charged to Patients						
55.30	Impl. Dev. Charged to Patient						
56.00	Drugs Charged to Patients						
57.00	Renal Dialysis						
59.00	Cardiac Catheterization Laboratory						
59.01	Cardiac Rehab						
59.02							
60.00	Clinic						
60.01	Other Clinic Services						
61.00	Emergency				2,562	2,562	
62.00	Observation Beds						
63.50	Rural Health Clinic						
71.00	Home Health Agency						
83.00							
84.00							
85.00							
86.00							
<b>NONREIMBURSABLE COST CENTERS</b>							
96.01	Volunteers						
97.00	Research						
98.00	Physicians' Private Office						
99.00	Nonpaid Workers						
99.01	UC Davis Cancer Center Co 213						
99.02	Foundation Company 219						
99.03							
99.04							
99.05							
100.00	Community Benefit Programs						
100.01	Mission Services						
100.04	Other Non Reimbursable Cost Centers						
100.05	Valley Children's Hospital						
100.06	Clinic Pharmacy						
	TOTAL	0	0	0	0	27,213	100
	COST TO BE ALLOCATED	0	0	0	0	2,257,826	1,437,228
	UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	82.968669	52.814037

## TRIAL BALANCE OF EXPENSES

Provider Name:  
MERCY MEDICAL CENTER - MERCED

Fiscal Period Ended:  
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
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	12,083,495	2,030,519	14,114,014
4.00	New Cap Rel Costs-Movable Equipment	3,268,126	0	3,268,126
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	23,316,693	458,008	23,774,701
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	35,243,596	(4,565,793)	30,677,803
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	4,458,989	0	4,458,989
9.00	Laundry and Linen Service	732,664	0	732,664
10.00	Housekeeping	2,166,036	0	2,166,036
11.00	Dietary	1,841,997	0	1,841,997
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,024,222	0	1,024,222
15.00	Central Services & Supply	202,084	0	202,084
16.00	Pharmacy	1,623,237	0	1,623,237
17.00	Medical Records and Library	3,348,862	0	3,348,862
18.00	Social Service	229,548	0	229,548
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	1,298,990	0	1,298,990
23.00	Intern & Res Other Program	960,069	0	960,069
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics	19,603,227	(65,193)	19,538,034
26.00	Intensive Care Unit	5,855,000	(21,294)	5,833,706
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	1,178,105	0	1,178,105
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:  
MERCY MEDICAL CENTER - MERCED

Fiscal Period Ended:  
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 7,162,838	\$ (29,761)	\$ 7,133,077
37.01	Endoscopy	968,788	(2,921)	965,867
39.00	Delivery Room and Labor Room	3,773,503	(11,199)	3,762,304
40.00	Anesthesiology	67,477	(67,477)	0
41.00	Radiology - Diagnostic	2,892,404	(15,549)	2,876,855
42.00	Radiology - Therapeutic	1,656,938	(2,606)	1,654,332
43.00	Radioisotope	270,259	(4,735)	265,524
43.01	CAT Scan	424,298	(1,723)	422,575
43.02	Ultra Sound	544,617	(172)	544,445
43.03	Magnetic Resonance Imaging (MRI)	497,056	0	497,056
44.00	Laboratory	7,866,472	(165,298)	7,701,174
44.01	Sleep Laboratory	470	(470)	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy	246,695	(1,337)	245,358
49.00	Respiratory Therapy	2,398,545	(464)	2,398,081
50.00	Physical Therapy	1,560,102	(455)	1,559,647
51.00	Occupational Therapy	200,086	(72)	200,014
52.00	Speech Pathology	128,351	0	128,351
53.00	Electrocardiology	507,934	(74)	507,860
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	3,041,299	0	3,041,299
55.30	Impl. Dev. Charged to Patient	2,439,480	0	2,439,480
56.00	Drugs Charged to Patients	7,021,611	518,984	7,540,595
57.00	Renal Dialysis	789,442	(11,101)	778,341
59.00	Cardiac Catherization Laboratory	283,741	(1,494)	282,247
59.01	Cardiac Rehab	220,429	0	220,429
59.02			0	0
60.00	Clinic	991,918	(8,828)	983,090
60.01	Other Clinic Services		0	0
61.00	Emergency	7,973,141	(31,124)	7,942,017
62.00	Observation Beds		0	0
63.50	Rural Health Clinic	3,849,424	(27,607)	3,821,817
71.00	Home Health Agency	1,510,633	(319)	1,510,314
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	<b>SUBTOTAL</b>	<b>\$ 177,722,891</b>	<b>\$ (2,029,555)</b>	<b>\$ 175,693,336</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.01	Volunteers	15,265	0	15,265
97.00	Research		0	0
98.00	Physicians' Private Office	56,745	0	56,745
99.00	Nonpaid Workers		0	0
99.01	UC Davis Cancer Center Co 213	634,818	0	634,818
99.02	Foundation Company 219	436,607	0	436,607
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Community Benefit Programs	130,193	0	130,193
100.01	Mission Services	75,486	0	75,486
100.04	Other Non Reimbursable Cost Centers		0	0
100.05	Valley Children's Hospital		0	0
100.06	Clinic Pharmacy	460,637	(192,021)	268,616
100.99	<b>SUBTOTAL</b>	<b>\$ 1,809,751</b>	<b>\$ (192,021)</b>	<b>\$ 1,617,730</b>
101	<b>TOTAL</b>	<b>\$ 179,532,642</b>	<b>\$ (2,221,576)</b>	<b>\$ 177,311,066</b>

(To Schedule 8)









Provider Name							Fiscal Period		Provider NPI		Adjustments
MERCY MEDICAL CENTER - MERCED							JULY 1, 2009 THROUGH JUNE 30, 2010		1518018191		16
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<b><u>RECLASSIFICATION OF REPORTED COSTS</u></b>											
1	10A	A		56.00	7	Drugs Charged to Patients	\$7,021,611	\$518,984	\$7,540,595		
	10A	A		25.00	7	Adults & Pediatrics	19,603,227	(65,193)	19,538,034		
	10A	A		26.00	7	Intensive Care Unit	5,855,000	(21,294)	5,833,706		
	10A	A		37.00	7	Operating Room	7,162,838	(29,761)	7,133,077		
	10A	A		37.01	7	Endoscopy	968,788	(2,921)	965,867		
	10A	A		39.00	7	Delivery Room and Labor Room	3,773,503	(11,199)	3,762,304		
	10A	A		40.00	7	Anesthesiology	67,477	(67,477)	0		
	10A	A		41.00	7	Radiology - Diagnostic	2,892,404	(15,549)	2,876,855		
	10A	A		42.00	7	Radiology - Therapeutic	1,656,938	(2,606)	1,654,332		
	10A	A		43.00	7	Radioisotope	270,259	(4,735)	265,524		
	10A	A		43.01	7	Cat Scan	424,298	(1,723)	422,575		
	10A	A		43.02	7	Ultra Sound	544,617	(172)	544,445		
	10A	A		44.00	7	Laboratory	7,866,472	(21,458)	7,845,014 *		
	10A	A		48.00	7	Intravenous Therapy	246,695	(1,337)	245,358		
	10A	A		49.00	7	Respiratory Therapy	2,398,545	(464)	2,398,081		
	10A	A		50.00	7	Physical Therapy	1,560,102	(455)	1,559,647		
	10A	A		51.00	7	Occupational Therapy	200,086	(72)	200,014		
	10A	A		53.00	7	Electrocardiology	507,934	(74)	507,860		
	10A	A		57.00	7	Renal Dialysis	789,442	(11,101)	778,341		
	10A	A		59.00	7	Cardiac Catherization Laboratory	283,741	(1,494)	282,247		
	10A	A		60.00	7	Clinic	991,918	(8,828)	983,090		
	10A	A		61.00	7	Emergency	7,973,141	(31,124)	7,942,017		
	10A	A		63.50	7	Rural Health Clinic	3,849,424	(27,607)	3,821,817		
	10A	A		71.00	7	Home Health Agency	1,510,633	(319)	1,510,314		
	10A	A		100.06	7	Clinic Pharmacy	460,637	(192,021)	268,616		
To reclassify drugs charged to patients to agree with the provider's records. 42 CFR 413.5, 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
MERCY MEDICAL CENTER - MERCED			JULY 1, 2009 THROUGH JUNE 30, 2010				1518018191		16	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
2	10A	A			3.00	7	New Cap Rel Costs-Bldg & Fixtures	\$12,083,495	\$2,030,519	\$14,114,014
	10A	A			5.00	7	Employee Benefits	23,316,693	458,008	23,774,701
	10A	A			6.00	7	Administrative and General	35,243,596	(4,565,793)	30,677,803
	10A	A			44.00	7	Laboratory	* 7,845,014	(143,840)	7,701,174
To adjust reported home office costs to agree with the Catholic Healthcare West amended home office audit, the Catholic Healthcare West worker's compensation trust filed cost report and the Catholic Healthcare West Hospital professional liability filed cost report for FPE 06/30/2010. 42 CFR 413.14 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304										
3	10A	A			44.01	7	Sleep Laboratory	\$470	(\$470)	\$0
To eliminate Sleep Lab costs due to it being discontinued on 06/05/2009. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
MERCY MEDICAL CENTER - MERCED							JULY 1, 2009 THROUGH JUNE 30, 2010			1518018191		16
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED STATISTICS</b>												
4	9	B-1			44.01	5	Sleep Laboratory (Gross Salaries)	299	(299)	0		
	9	B-1			N/A	5	Total Employee Benefits (Gross Salaries) To eliminate employee benefits statistics from sleep lab due to it being discontinued on 06/05/2009. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	74,884,666	(299)	74,884,367		
5	9	B-1			44.01	12	Sleep Laboratory (FTES)	20	(20)	0		
	9	B-1			N/A	12	Total Cafeteria (FTES) To eliminate cafeteria statistics from sleep lab due to it being discontinued on 06/05/2009. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	62,558	(20)	62,538		

Provider Name							Fiscal Period		Provider NPI		Adjustments
MERCY MEDICAL CENTER - MERCED							JULY 1, 2009 THROUGH JUNE 30, 2010		1518018191		16
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u></b>											
6	5	C			62.00	8	Observation Beds To eliminate observation beds charges. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304	\$5,405,864	(\$5,405,864)	\$0	
7	5	C			71.00	8	Home Health Agency To include home health agency revenues for proper matching and cost report format. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304	\$0	\$3,039,417	\$3,039,417	

Provider Name			Fiscal Period				Provider NPI		Adjustments	
MERCY MEDICAL CENTER - MERCED			JULY 1, 2009 THROUGH JUNE 30, 2010				1518018191		16	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NON CONTRACT</b>										
8	4A	Not Reported				Medi-Cal Administrative Days	0	99	99	
	4A	Not Reported				Medi-Cal Administrative Days Rate	\$0	\$328.88	\$328.88	
9	6	Not Reported				Medi-Cal Ancillary Charges - Radiology Diagnostic	\$0	\$23,176	\$23,176	
	6	Not Reported				Medi-Cal Ancillary Charges - Laboratory	0	38,578	38,578	
	6	Not Reported				Medi-Cal Ancillary Charges - Physical Therapy	0	39,407	39,407	
	6	Not Reported				Medi-Cal Ancillary Charges - Drugs Charged to Patients	0	52,779	52,779	
	6	Not Reported				Medi-Cal Ancillary Charges - Total	0	153,940	153,940	
10	2	Not Reported				Medi-Cal Routine Charges - Total	\$0	\$295,182	\$295,182	
	2	Not Reported				Medi-Cal Ancillary Charges - Total	0	153,940	153,940	
11	1	Not Reported				Medi-Cal Interim Payments	\$0	\$75,662	\$75,662	
<p>To adjust Medi-Cal Settlement Data to agree with the following                      EDS Paid Claims Summary Report:                      Report Date: 09/17/2012                      Payment Period: 07/1/2009 through 08/31/2012                      Service Period: 07/1/2009 through 06/30/2010                      42 CFR 413.50, 413.53, 413.60 and 413.64                      CMS Pub. 15-1, Sections 2304 and 2408</p>										

Provider Name							Fiscal Period		Provider NPI		Adjustments
MERCY MEDICAL CENTER - MERCED							JULY 1, 2009 THROUGH JUNE 30, 2010		1518018191		16
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 - CONTRACT</b>											
12	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	6,291	(1,156)	5,135	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	2,002	(3)	1,999	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	372	(103)	269	
13	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$7,230,444	\$37,093	\$7,267,537	
	6	D-4		XIX	37.01	2	Medi-Cal Ancillary Charges - Endoscopy	429,952	(140,130)	289,822	
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room & Labor Room	7,889,412	(2,939,490)	4,949,922	
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	621,986	19,265	641,251	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology Diagnostic	1,292,833	(193,950)	1,098,883	
	6	D-4		XIX	42.00	2	Medi-Cal Ancillary Charges - Radiology Therapeutic	28	(28)	0	
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	129,650	(65,544)	64,106	
	6	D-4		XIX	43.01	2	Medi-Cal Ancillary Charges - Cat Scan	2,108,358	(205,354)	1,903,004	
	6	D-4		XIX	43.02	2	Medi-Cal Ancillary Charges - Ultrasound	725,559	412,025	1,137,584	
	6	D-4		XIX	43.03	2	Medi-Cal Ancillary Charges - MRI	227,408	10,496	237,904	
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	4,572,550	(543,647)	4,028,903	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	1,923,552	(488,741)	1,434,811	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	377,850	(162,420)	215,430	
	6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	19,210	(7,860)	11,350	
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	21,324	182,398	203,722	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	714,339	(545,359)	168,980	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	2,577,467	(197,668)	2,379,799	
	6	D-4		XIX	55.30	2	Medi-Cal Ancillary Charges - Impl. Dev. Charged to Patients	132,772	(132,772)	0	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	5,556,055	1,248,929	6,804,984	
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	99,860	(50,465)	49,395	
	6	D-4		XIX	59.00	2	Medi-Cal Ancillary Charges - Cardiac Catherization Laboratory	62,340	267,957	330,297	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	1,498,108	(304,950)	1,193,158	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	38,211,057	(3,800,215)	34,410,842	

Provider Name							Fiscal Period		Provider NPI		Adjustments
MERCY MEDICAL CENTER - MERCED							JULY 1, 2009 THROUGH JUNE 30, 2010		1518018191		16
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 REPORTED MEDI-CAL SETTLEMENT DATA - CONTRACT</u></b>											
14	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Charges - Total	\$25,711,525	(\$4,736,782)	\$20,974,743	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Charges - Total	38,211,057	(3,800,215)	34,410,842	
15	3	E-3	III	XIX	36.00	1	Medi-Cal Liability and Other Charges	\$0	\$50,797	\$50,797	
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following                      EDS Paid Claims Summary Report:                      Report Date: 09/17/2012                      Payment Period: 07/1/2009 through 08/31/2012                      Service Period: 07/1/2009 through 06/30/2010                      42 CFR 413.50, 413.53, 413.60 and 413.64                      CMS Pub. 15-1, Sections 2304 and 2408</p>											

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MERCY MEDICAL CENTER - MERCED							JULY 1, 2009 THROUGH JUNE 30, 2010			1518018191		16
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
16	1	N/A	Medi-Cal Credit Balances To recover Medi-Cal credit balances. 42 CFR 413.20 and 413.24 CCR, Title 22, Sections 50761 and 51458.1					\$0	\$154,675	\$154,675		