

**REPORT  
ON THE  
COST REPORT REVIEW**

**MERCY MEDICAL CENTER MT. SHASTA  
MT. SHASTA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1518085430**

**FISCAL PERIOD ENDED  
JUNE 30, 2010**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Kelly Ostrom  
Auditor: Ahsan Hafeez**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

September 24, 2013

Kenton Fisher  
Director of Reimbursement  
CHW North State Region  
1945 Shasta Street  
P.O. Box 496009  
Redding, CA 96049-6099

MERCY MEDICAL CENTER MT. SHASTA  
NATIONAL PROVIDER IDENTIFIER (NPI) 1518085430  
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 combined settlement for the fiscal period due the provider in the amount of \$167,516 and the audited costs presented in the Summary of Findings represent 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

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's 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 Fee-For-Service Rates Development Division.

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

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

John Melton, 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.

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

**Original Signed By**

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

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**MERCY MEDICAL CENTER MT SHASTA**

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

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1518085430</b>		
Reported	\$ 238,547	
Net Change	\$ (71,031)	
Audited Amount Due Provider (State)	\$ 167,516	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b>		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</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>	\$ 167,516	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**MERCY MEDICAL CENTER MT SHASTA**

**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>		\$ 167,516	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
MERCY MEDICAL CENTER MT SHASTA

Fiscal Period Ended:  
JUNE 30, 2010

Provider NPI:  
1518085430

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 2,091,030	\$ 2,083,974
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)		\$ 2,091,030	\$ 2,083,974
6. Interim Payments (Adj )		\$ (1,852,483)	\$ (1,916,458)
7. Balance Due Provider (State)		\$ 238,547	\$ 167,516
8. Duplicate Payments (Adj )		\$ 0	\$ 0
9.	\$	\$ 0	0
10.	\$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 238,547	\$ 167,516

(To Summary of Findings)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
MERCY MEDICAL CENTER MT SHASTAFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1518085430

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>2,095,261</u>	\$ <u>2,088,205</u>
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## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 9 )	\$ <u>1,133,039</u>	\$ <u>1,180,791</u>
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3. Inpatient Ancillary Service Charges (Adj 9 )	\$ <u>2,817,418</u>	\$ <u>2,916,504</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>3,950,457</u>	\$ <u>4,097,295</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>1,855,196</u>	\$ <u>2,009,090</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 MT SHASTAFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1518085430

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj )	3,273	3,273
2. Inpatient Days (include private, exclude swing-bed)	2,913	2,913
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	2,913	2,913
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	328	328
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	32	32
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 7 )	361.00	431.50

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 1,327.14	\$ 1,327.14
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 12 )	\$ 0.00	\$ 305.15
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)	\$ 4,301,268	\$ 4,351,627
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 435,302	\$ 435,302
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	\$ 9,765
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)	\$ 435,302	\$ 445,067
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 3,865,966	\$ 3,906,560

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 5,496,698	\$ 5,496,698
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 5,496,698	\$ 5,496,698
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.703325	\$ 0.710710
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)	\$ 1,886.95	\$ 1,886.95
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)	\$ 3,865,966	\$ 3,906,560

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,327.14	\$ 1,341.08
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 479,098	\$ 578,676
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 451,677	\$ 408,932
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 930,775	\$ 987,608

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
MERCY MEDICAL CENTER MT SHASTAFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1518085430

	REPORTED	AUDITED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 194,831	\$ 415,048
2. Total Inpatient Days (Adj )	233	233
3. Average Per Diem Cost	\$ 836.18	\$ 1,781.32
4. Medi-Cal Inpatient Days (Adj 7,11 )	149.00	151.50
5. Cost Applicable to Medi-Cal	\$ 124,591	\$ 269,870
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 1,657,234	\$ 1,644,025
7. Total Inpatient Days (Adj )	532	532
8. Average Per Diem Cost	\$ 3,115.10	\$ 3,090.27
9. Medi-Cal Inpatient Days (Adj 7 )	105	45
10. Cost Applicable to Medi-Cal	\$ 327,086	\$ 139,062
<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 )	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj )	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<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)	\$ 451,677	\$ 408,932

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
MERCY MEDICAL CENTER MT SHASTA

Fiscal Period Ended:  
JUNE 30, 2010

Provider NPI:  
1518085430

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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
MERCY MEDICAL CENTER MT SHASTA

Fiscal Period Ended:  
JUNE 30, 2010

Provider NPI:  
1518085430

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 4,873,191	\$ 16,694,917	0.291897	\$ 753,070	\$ 219,819
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	454,781	524,559	0.866978	137,007	118,782
40.00	Anesthesiology	420,143	2,791,897	0.150487	142,436	21,435
41.00	Radiology - Diagnostic	3,624,140	10,234,154	0.354122	135,559	48,004
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	373,529	977,019	0.382315	550	210
44.00	Laboratory	3,591,156	10,428,959	0.344345	399,629	137,610
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	266,578	440,225	0.605550	23,288	14,102
47.00	Blood Storing and Processing	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	1,135,768	1,147,409	0.989855	126,996	125,708
50.00	Physical Therapy	1,315,599	1,451,234	0.906538	8,607	7,803
51.00	Occupational Therapy	71,114	81,289	0.874826	341	298
52.00	Speech Pathology	36,301	33,466	1.084707	1,768	1,918
53.00	Electrocardiology	427,419	881,985	0.484611	29,059	14,082
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	1,825,597	2,981,113	0.612388	90,069	55,157
55.30	Impl. Dev. Charged to Patients	4,306,167	6,592,454	0.653196	59,441	38,827
56.00	Drugs Charged to Patients	2,385,412	10,044,065	0.237495	706,090	167,693
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00		0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	3,292,372	7,713,955	0.426807	302,594	129,149
62.00	Observed Beds (Non-Distinct)	0	757,988	0.000000	0	0
63.50	RHC	794,485	426,229	1.863987	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
93.00	Hospice	791,648	0	0.000000	0	0
TOTAL		\$ 29,985,401	\$ 74,202,917		\$ 2,916,504	\$ 1,100,597

(To Schedule 3)

\* From Schedule 8, Column 27











Provider Name:  
MERCY MEDICAL CENTER MT SHASTA

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	580,108	0	0	0	0	0	0	0	0	3,189,988	695,142
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	67,609	0	0	0	0	0	0	0	0	283,814	61,847
40.00	Anesthesiology	0	227,343	0	0	0	0	0	0	0	0	306,345	66,757
41.00	Radiology - Diagnostic	0	430,102	0	0	0	0	0	0	0	0	2,613,456	569,507
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	39,936	0	0	0	0	0	0	0	0	269,946	58,825
44.00	Laboratory	0	459,514	0	0	0	0	0	0	0	0	2,650,059	577,484
44.01	Pathological Lab	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	212,057	46,210
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	189,801	0	0	0	0	0	0	0	0	841,772	183,433
50.00	Physical Therapy	0	209,161	0	0	0	0	0	0	0	0	924,251	201,407
51.00	Occupational Therapy	0	14,120	0	0	0	0	0	0	0	0	56,067	12,218
52.00	Speech Pathology	0	7,416	0	0	0	0	0	0	0	0	28,854	6,288
53.00	Electrocardiology	0	67,845	0	0	0	0	0	0	0	0	303,642	66,168
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	1,314,847	286,523
55.30	Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,106,399	676,926
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	712,051	155,166
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	372,338	0	0	0	0	0	0	0	0	2,270,695	494,815
62.00	Observed Beds (Non-Distinct)	0	0	0	0	0	0	0	0	0	0	0	0
63.50	RHC	0	97,468	0	0	0	0	0	0	0	0	564,119	122,929
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	130,216	0	0	0	0	0	0	0	0	606,317	132,125
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	2,202	480
97.01	Non Reimbursable Meals	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	68,523	14,932
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		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	Non Reimbursable Depts	0	14,066	0	0	0	0	0	0	0	0	599,990	130,746
100.01		0	0	0	0	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
<b>TOTAL</b>		<u>0</u>	<u>7,052,679</u>	<u>0</u>	<u>43,348,505</u>	<u>7,756,073</u>							



Provider Name:

MERCY MEDICAL CENTER MT SHASTA

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	124,161	128,113	27,897	110,615	0	61,132	0	197,198	30,967	27,819	280,159	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	11,045	11,396	9,104	9,840	0	10,687	0	47,260	987	0	8,803	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	190	0	46,851	0
41.00 Radiology - Diagnostic	68,954	71,148	8,738	78,534	0	36,657	0	36	5,360	10	171,740	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	617	16,076	0	0	0	2,348	9,322	0	16,395	0
44.00 Laboratory	27,698	28,580	0	24,677	0	56,574	0	661	46,255	4,159	175,009	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	316	326	0	282	0	0	0	0	0	0	7,387	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	21,852	22,548	0	19,468	0	20,627	0	0	6,814	0	19,255	0
50.00 Physical Therapy	20,873	64,105	6,853	55,350	0	13,527	0	0	4,167	714	24,353	0
51.00 Occupational Therapy	0	0	0	0	0	1,383	0	0	82	0	1,364	0
52.00 Speech Pathology	0	0	0	0	0	598	0	0	0	0	562	0
53.00 Electrocardiology	12,166	12,554	0	10,839	0	7,249	0	0	0	0	14,801	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	172,002	2,199	50,026	0
55.30 Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	412,213	0	110,629	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	2,355	1,347,291	168,550	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	42,314	43,661	44,606	37,698	13,903	35,125	0	167,070	12,353	684	129,449	0
62.00 Observed Beds (Non-Distinct)	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	25,202	26,004	1,441	0	0	15,769	0	25,478	3,859	2,532	7,153	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	4,740	4,891	0	4,223	0	13,714	0	25,638	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	2,512	2,592	0	2,238	0	0	0	0	0	0	0	0
97.01 Non Reimbursable Meals	0	0	0	0	84,237	0	0	0	0	0	0	0
98.00 Physicians' Private Office	78,165	80,653	0	69,638	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	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 Non Reimbursable Depts	0	0	0	0	0	1,682	0	0	750	0	0	0
100.01	0	0	0	0	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
<b>TOTAL</b>	<b>1,029,405</b>	<b>966,127</b>	<b>395,357</b>	<b>822,251</b>	<b>1,325,590</b>	<b>564,691</b>	<b>0</b>	<b>1,276,791</b>	<b>720,894</b>	<b>1,386,994</b>	<b>1,445,139</b>	<b>181,872</b>



Provider Name:  
MERCY MEDICAL CENTER MT SHASTA

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	TOTAL COST
										26.00	27.00
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	4,873,191		4,873,191
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	454,781		454,781
40.00 Anesthesiology	0	0	0	0	0	0	0	0	420,143		420,143
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	3,624,140		3,624,140
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	373,529		373,529
44.00 Laboratory	0	0	0	0	0	0	0	0	3,591,156		3,591,156
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	266,578		266,578
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	1,135,768		1,135,768
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,315,599		1,315,599
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	71,114		71,114
52.00 Speech Pathology	0	0	0	0	0	0	0	0	36,301		36,301
53.00 Electrocardiology	0	0	0	0	0	0	0	0	427,419		427,419
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	1,825,597		1,825,597
55.30 Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	4,306,167		4,306,167
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	2,385,412		2,385,412
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	3,292,372		3,292,372
62.00 Observed Beds (Non-Distinct)	0	0	0	0	0	0	0	0	0		0
63.50 RHC	0	0	0	0	0	0	0	0	794,485		794,485
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
93.00 Hospice	0	0	0	0	0	0	0	0	791,648		791,648
<b>NONREIMBURSABLE COST CENTER:</b>											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	10,025		10,025
97.01 Non Reimbursable Meals	0	0	0	0	0	0	0	0	84,237		84,237
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	311,911		311,911
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01	0	0	0	0	0	0	0	0	0		0
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 Non Reimbursable Depts	0	0	0	0	0	0	0	0	733,168		733,168
100.01	0	0	0	0	0	0	0	0	0		0
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
<b>TOTAL</b>	<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>43,348,505</u>	<u>0</u>	<u>43,348,505</u>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
MERCY MEDICAL CENTER MT SHASTA

Fiscal Period Ended:  
JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj 6 (Adj)	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	1,646,987									3,189,988	7,858
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	191,950									283,814	699
40.00	Anesthesiology	645,451									306,345	
41.00	Radiology - Diagnostic	1,221,105									2,613,456	4,364
41.01											0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope	113,383									269,946	
44.00	Laboratory	1,304,608									2,650,059	1,753
44.01	Pathological Lab										0	
46.00	Whole Blood										212,057	20
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	538,864									841,772	1,383
50.00	Physical Therapy	593,829									924,251	1,321
51.00	Occupational Therapy	40,089									56,067	
52.00	Speech Pathology	21,054									28,854	
53.00	Electrocardiology	192,619									303,642	770
54.00	Electroencephalography										0	
55.00	Medical Supplies Charged to Patients										1,314,847	
55.30	Impl. Dev. Charged to Patients										3,106,399	
56.00	Drugs Charged to Patients										712,051	
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	1,057,107									2,270,695	2,678
62.00	Observed Beds (Non-Distinct)										0	
63.50	RHC	276,722									564,119	1,595
82.00											0	
83.00											0	
84.00											0	
85.00											0	
93.00	Hospice	369,698									606,317	300
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen										2,202	159
97.01	Non Reimbursable Meals										0	
98.00	Physicians' Private Office										68,523	4,947
99.00	Nonpaid Workers										0	
99.01											0	
99.02											0	
99.03											0	
99.04											0	
99.05											0	
100.00	Non Reimbursable Depts	39,936									599,990	
100.01											0	
100.02											0	
100.03											0	
100.04											0	
TOTAL		20,023,293	(8,063,733)	0	0	0	0	0	0	0	35,592,432	65,150
COST TO BE ALLOCATED		7,052,679	0	0	0	0	0	0	0	0	7,756,073	1,029,405
UNIT COST MULTIPLIER - SCH 8		0.352224	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.217914	15.800533



Provider Name:  
MERCY MEDICAL CENTER MT SHASTA

Fiscal Period Ended:  
JUNE 30, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT	
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	7,858	23,233	7,858			22,090	233,343	14,602	16,694,917			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	699	7,582	699	286		5,294	7,435		524,559			
40.00	Anesthesiology							1,434		2,791,897			
41.00	Radiology - Diagnostic	4,364	7,277	5,579	981		4	40,386	5	10,234,154			
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope		514	1,142			263	70,247		977,019			
44.00	Laboratory	1,753		1,753	1,514		74	348,544	2,183	10,428,959			
44.01	Pathological Lab												
46.00	Whole Blood	20		20						440,225			
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,383		1,383	552			51,346		1,147,409			
50.00	Physical Therapy	3,932	5,707	3,932	362			31,400	375	1,451,234			
51.00	Occupational Therapy				37			617		81,289			
52.00	Speech Pathology				16					33,466			
53.00	Electrocardiology	770		770	194					881,985			
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							1,296,086	1,154	2,981,113			
55.30	Impl. Dev. Charged to Patients							3,106,139		6,592,454			
56.00	Drugs Charged to Patients							17,743	707,184	10,044,065			
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	2,678	37,148	2,678	834	940	18,715	93,086	359	7,713,955			
62.00	Observed Beds (Non-Distinct)												
63.50	RHC	1,595	1,200			422	2,854	29,078	1,329	426,229			
82.00													
83.00													
84.00													
85.00													
93.00	Hospice	300		300	367		2,872						
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	159		159									
97.01	Non Reimbursable Meals				5,053								
98.00	Physicians' Private Office	4,947		4,947									
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
99.04													
99.05													
100.00	Non Reimbursable Depts				45			5,649					
100.01													
100.02													
100.03													
100.04													
TOTAL		59,259	329,258	58,412	79,516	15,112	0	143,025	5,432,141	728,024	86,117,011	14,090	0
COST TO BE ALLOCATED		966,127	395,357	822,251	1,325,590	564,691	0	1,276,791	720,894	1,386,994	1,445,138	181,872	0
UNIT COST MULTIPLIER - SCH 8		16.303471	1.200753	14.076756	16.670733	37.367034	0.000000	8.927047	0.132709	1.905149	0.016781	12.907870	0.000000

Provider Name:

Fiscal Period Ended:

MERCY MEDICAL CENTER MT SHASTA

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)
<b>GENERAL SERVICE COST CENTERS</b>						
1.00	Old Cap Rel Costs-Bldg & Fixtures					
2.00	Old Cap Rel Costs-Movable Equipment					
3.00	New Cap Rel Costs-Bldg & Fixtures					
4.00	New Cap Rel Costs-Movable Equipment					
4.01						
4.02						
4.03						
4.04						
4.05						
4.06						
4.07						
4.08						
5.00	Employee Benefits					
6.01	Non-Patient Telephones					
6.02	Data Processing					
6.03	Purchasing/Receiving					
6.04	Patient Admitting					
6.05	Patient Business Office					
6.06						
6.07						
6.08						
6.00	Administrative and General					
7.00	Maintenance and Repairs					
8.00	Operation of Plant					
9.00	Laundry and Linen Service					
10.00	Housekeeping					
11.00	Dietary					
12.00	Cafeteria					
13.00	Maintenance of Personnel					
14.00	Nursing Administration					
15.00	Central Services & Supply					
16.00	Pharmacy					
17.00	Medical Records and Library					
18.00	Social Service					
19.00						
19.02						
19.03						
20.00						
21.00	Nursing School					
22.00	Intern & Res Service-Salary & Fringes					
23.00	Intern & Res Other Program					
24.00	Paramedical Ed Program					
<b>INPATIENT ROUTINE COST CENTERS</b>						
25.00	Adults & Pediatrics (Gen Routine)					
26.00	Intensive Care Unit					
27.00	Coronary Care Unit					
28.00	Neonatal Intensive Care Unit					
29.00	Surgical Intensive Care					
30.00	Subprovider I					
31.00	Subprovider II					
32.00						
33.00	Nursery					
34.00	Medicare Certified Nursing Facility					
35.00	Distinct Part Nursing Facility					
36.00	Adult Subacute Care Unit					
36.01	Subacute Care Unit II					
36.02	Transitional Care Unit					



## TRIAL BALANCE OF EXPENSES

Provider Name:  
MERCY MEDICAL CENTER MT SHASTA

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	1,097,941	(3,235)	1,094,706
4.00	New Cap Rel Costs-Movable Equipment	22,587	0	22,587
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	7,182,354	(143,967)	7,038,387
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	6,977,998	(312,325)	6,665,673
7.00	Maintenance and Repairs	626,714	0	626,714
8.00	Operation of Plant	564,598	0	564,598
9.00	Laundry and Linen Service	265,014	0	265,014
10.00	Housekeeping	492,995	0	492,995
11.00	Dietary	745,606	0	745,606
12.00	Cafeteria	481	0	481
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	752,164	0	752,164
15.00	Central Services & Supply	442,597	0	442,597
16.00	Pharmacy	813,739	0	813,739
17.00	Medical Records and Library	864,663	0	864,663
18.00	Social Service	104,115	0	104,115
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
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	1,834,805	57,835	1,892,640
26.00	Intensive Care Unit	857,393	0	857,393
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	95,699	137,540	233,239
34.00	Medicare Certified Nursing Facility	2,254,077	0	2,254,077
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 MT SHASTA

Fiscal Period Ended:  
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 2,493,781	\$ 0	\$ 2,493,781
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	401,866	(195,375)	206,491
40.00	Anesthesiology	78,911	0	78,911
41.00	Radiology - Diagnostic	2,116,843	0	2,116,843
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	229,940	0	229,940
44.00	Laboratory	2,165,066	0	2,165,066
44.01	Pathological Lab		0	0
46.00	Whole Blood	211,780	0	211,780
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	632,468	0	632,468
50.00	Physical Therapy	696,725	0	696,725
51.00	Occupational Therapy	41,947	0	41,947
52.00	Speech Pathology	21,438	0	21,438
53.00	Electrocardiology	225,096	0	225,096
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	1,314,847	0	1,314,847
55.30	Impl. Dev. Charged to Patients	3,106,399	0	3,106,399
56.00	Drugs Charged to Patients	712,051	0	712,051
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	1,860,913	0	1,860,913
62.00	Observed Beds (Non-Distinct)		0	0
63.50	RHC	432,446	12,106	444,552
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
93.00	Hospice	471,945	0	471,945
	<b>SUBTOTAL</b>	<b>\$ 43,210,002</b>	<b>\$ (447,421)</b>	<b>\$ 42,762,581</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.01	Non Reimbursable Meals		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Non Reimbursable Depts	585,924	0	585,924
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 585,924</b>	<b>\$ 0</b>	<b>\$ 585,924</b>
101	<b>TOTAL</b>	<b>\$ 43,795,926</b>	<b>\$ (447,421)</b>	<b>\$ 43,348,505</b>

(To Schedule 8)



Provider Name:

Fiscal Period Ended:

MERCY MEDICAL CENTER MT SHASTA

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					
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	(195,375)	(195,657)	282									
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	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											
55.30 Impl. Dev. Charged to Patients	0											
56.00 Drugs Charged to Patients	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 Observed Beds (Non-Distinct)	0											
63.50 RHC	12,106			3,224	8,882							
82.00	0											
83.00	0											
84.00	0											
85.00	0											
93.00 Hospice	0											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0											
97.01 Non Reimbursable Meals	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01	0											
99.02	0											
99.03	0											
99.04	0											
99.05	0											
100.00 Non Reimbursable Depts	0											
100.01	0											
100.02	0											
100.03	0											
100.04	0											
101.00 TOTAL	(\$447,421)	0	0	0	0	(447,421)	0	0	0	0	0	0

(To Sch 10)





Provider Name							Fiscal Period		Provider NPI		Adjustments
MERCY MEDICAL CENTER MT. SHASTA							JULY 1, 2009 THROUGH JUNE 30, 2010		1518085430		12
Report References							Explanation of Audit Adjustments				
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b>RECLASSIFICATIONS OF REPORTED COSTS</b>											
1	10A	A		25.00	7	Adults and Pediatrics (General Routine Care)		\$1,834,805	\$70,108	\$1,904,913	*
	10A	A		33.00	7	Nursery		95,699	125,549	221,248	*
	10A	A		39.00	7	Delivery Room and Labor Room		401,866	(195,657)	206,209	*
						To reclassify Labor and Delivery salary costs for proper matching of revenue and expense. 42 CFR 413.5, 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304, and 2306					
2	10A	A		25.00	7	Adults and Pediatrics (General Routine Care)	*	\$1,904,913	(\$12,273)	\$1,892,640	
	10A	A		33.00	7	Nursery	*	221,248	11,991	233,239	
	10A	A		39.00	7	Labor Room and Delivery Room	*	206,209	282	206,491	
						To reclassify Labor and Delivery other costs for proper matching of revenue and expense. 42 CFR 413.5, 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304, and 2306					
3	10A	A		6.00	7	Administrative and General		\$6,977,998	(\$3,224)	\$6,974,774	*
	10A	A		63.50	7	Rural Health Clinic (RHC)		432,446	3,224	435,670	*
						To reclassify Jones Day expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304					
4	10A	A		6.00	7	Administrative and General	*	\$6,974,774	(\$8,882)	\$6,965,892	*
	10A	A		63.50	7	Rural Health Clinic (RHC)	*	435,670	8,882	444,552	
						To reclassify Latham & Watkins expense to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304					

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
MERCY MEDICAL CENTER MT. SHASTA							JULY 1, 2009 THROUGH JUNE 30, 2010			1518085430		12
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>												
5	10A	A			3.00	7	New Cap Rel Costs-Bldg & Fixt			\$1,097,941	(\$3,235)	\$1,094,706
	10A	A			5.00	7	Employee Benefits			7,182,354	(143,967)	7,038,387
	10A	A			6.00	7	Administrative and General		*	6,965,892	(300,219)	6,665,673
							To adjust home office costs to agree with the Catholic Healthcare West audit report for fiscal period ended June 30, 2010					
							42 CFR 413.17 and 413.24 / CMS Pub. 15-1, Sections 2150.2 and 2304					

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
MERCY MEDICAL CENTER MT. SHASTA							JULY 1, 2009 THROUGH JUNE 30, 2010			1518085430		12
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO REPORTED STATISTICS</u></b>												
6	9	B-1			25.00	5	Adults and Pediatrics (General Routine Care)		\$1,726,262	\$70,108	\$1,796,370	
	9	B-1			33.00	5	Nursery		92,196	125,549	217,745	
	9	B-1			39.00	5	Delivery Room and Labor Room		387,607	(195,657)	191,950	
							To reclassify Labor and Delivery salary costs statistics in conjunction to adjustment 1. 42 CFR 413.5, 413.20, 413.24, 413.50, and 413.53 CMS Pub. 15-1, Sections 2102, 2202.4, 2206, 2300, 2302.6, 2304, and 2306					

Provider Name							Fiscal Period		Provider NPI		Adjustments
MERCY MEDICAL CENTER MT. SHASTA							JULY 1, 2009 THROUGH JUNE 30, 2010		1518085430		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA NON-CONTRACT</b>											
7	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	361	73	434 *	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	149	3	152 *	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	105	(60)	45	
8	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$712,839	\$40,231	753,070	
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	136,886	121	137,007	
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	134,901	7,535	142,436	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	132,003	3,556	135,559	
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	0	550	550	
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	384,783	14,846	399,629	
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood	18,182	5,106	23,288	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	125,398	1,598	126,996	
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	0	1,768	1,768	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	26,729	2,330	29,059	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	88,678	1,391	90,069	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	695,377	10,713	706,090	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	293,253	9,341	302,594	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	2,817,418	99,086	2,916,504	
9	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$1,133,039	\$47,752	\$1,180,791	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	2,817,418	99,086	2,916,504	
10	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$1,852,483	\$63,975	\$1,916,458	
To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: August 8, 2012 Payment Period: July 1, 2009 through August 1, 2012 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											

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
MERCY MEDICAL CENTER MT. SHASTA							JULY 1, 2009 THROUGH JUNE 30, 2010			1518085430		12
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA NON-CONTRACT</b>												
11	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	434.00	(2.50)	431.50	
	4A	D-1	II	XIX	42.00	1	Medi-Cal Days - Nursery	*	152.00	(0.50)	151.50	
							To eliminate Medi-Cal routine days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through the 12th month (RAD Code 476) after the month of service, respectively. W&I Code, 14115					

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
MERCY MEDICAL CENTER MT. SHASTA							JULY 1, 2009 THROUGH JUNE 30, 2010			1518085430		12
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO OTHER MATTERS</u></b>												
12	4	D-1	I	XIX	19.00	I	Medi-Cal NF Swing-Bed Rates through July 31 To adjust Medicare Swing Bed rate for a Critical Access hospital to audited amount for proper cost finding. 42 CFR 405.2470 CMS Pub. 15-2, Section 3622	\$0.00	\$305.15	\$305.15		