

**REPORT
ON THE
COST REPORT REVIEW**

**MENDOCINO COAST DISTRICT HOSPITAL
FORT BRAGG, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1538113725**

**FISCAL PERIOD ENDED
JUNE 30, 2009**

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

**Section Chief: Louise Wong
Audit Supervisor: Diana Dong
Auditor: Yasuhiro Doi**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 16, 2012

Wayne Allen
Chief Financial Officer
Mendocino Coast District Hospital
700 River Drive
Fort Bragg, CA 95437

MENDOCINO COAST DISTRICT HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1538113725
FISCAL PERIOD ENDED JUNE 30, 2009

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

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$302,849 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal AB 5 and AB 1183 Reductions (Schedule A)
3. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. 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.

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

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

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.

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI 1538113725	Reported	\$ (120,933)	
	Net Change	\$ (181,916)	
	Audited Amount Due Provider (State)	\$ (302,849)	
2. Subprovider I (SCHEDULE 1-1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (302,849)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider No.	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider No.	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (302,849)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

Provider NPI
1538113725

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>2,561,867</u>	\$ <u>2,598,245</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>2,561,867</u>	\$ <u>2,598,245</u>
6. Interim Payments (Adj 15)	\$ <u>(2,776,343)</u>	\$ <u>(2,819,030)</u>
7. Balance Due Provider (State)	\$ <u>(214,476)</u>	\$ <u>(220,785)</u>
8. Protested Amount (Adj 17)	\$ <u>93,543</u>	\$ <u>0</u>
9. Total Noncontract AB 5 and AB 1183 Reductions (Sch A)	\$ <u>0</u>	\$ <u>(82,064)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(120,933)</u></u>	\$ <u><u>(302,849)</u></u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
MENDOCINO COAST DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2009Provider NPI
1538113725

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4. 10% Reduction to HFPA's < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>82,064</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u>82,064</u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH OCTOBER 31, 2008 - SMALL RURAL HOSPITALS

Provider Name:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

Provider No.
1538113725

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>2,658,586</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	<u>0</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>2,658,586</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	<u><u>1,095</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,427.93</u></u>

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 10/31/08

7. Audited Medi-Cal Days of Service from 07/1/08 Through 10/31/08(exclude Administrative Days)	<u>338</u>
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 10/31/08 (Line 6 * Line 7)	\$ <u>820,641</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 10/31/08 (Line 8 * 10%)	\$ <u><u>82,064</u></u> (To Schedule A, Line 5)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
MENDOCINO COAST DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2009Provider NPI
1538113725

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 2,620,696 \$ 2,658,586

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 14) \$ 2,119,980 \$ 2,159,9143. Inpatient Ancillary Service Charges (Adj 14) \$ 3,327,738 \$ 3,382,4594. Total Charges - Medi-Cal Inpatient Services \$ 5,447,718 \$ 5,542,3735. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 2,827,022 \$ 2,883,7876. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
MENDOCINO COAST DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2009Provider NPI
1538113725

	<u>REPORTED</u>	<u>AUDITED</u>
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>1,374,964</u>	\$ <u>1,381,922</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>1,217,021</u>	\$ <u>1,252,560</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4. HBP Adjustment (Adj 8)	\$ <u>28,711</u>	\$ <u>0</u>
5. Routine Services - Late Billing Penalty (Adj 16)	\$ <u>0</u>	\$ <u>(5,040)</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>2,620,696</u>	\$ <u>2,629,442</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>29,144</u>
8. SUBTOTAL	\$ <u>2,620,696</u>	\$ <u>2,658,586</u>
		(To Schedule 2)
9. Coinsurance (Adj)	\$ <u>(54,484)</u>	\$ <u>(54,484)</u>
10. Patient and Third Party Liability (Adj 15)	\$ <u>(4,345)</u>	\$ <u>(5,857)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>2,561,867</u></u>	\$ <u><u>2,598,245</u></u>
		(To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
MENDOCINO COAST DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2009Provider NPI
1538113725

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	5,177	5,177
2. Inpatient Days (include private, exclude swing-bed)	3,162	3,162
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	3,162	3,162
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	911	911
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	885	885
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	111	111
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	108	108
9. Medi-Cal Days (excluding swing-bed) (Adj 12)	704	716

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)	\$ 154.40	\$ 154.40
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	\$ 154.40	\$ 154.40
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 6,266,750	\$ 6,313,045
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)	\$ 17,138	\$ 17,138
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 16,675	\$ 16,675
26. Total Swing-Bed Cost for CAH ((L21-L24-L25)/(L2+L5+L6))*(L5+L6)	\$ 2,291,654	\$ 2,274,607
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 3,975,096	\$ 4,038,439

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 7,682,289	\$ 7,682,289
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 7,682,289	\$ 7,682,289
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.517436	\$ 0.525682
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 2,429.57	\$ 2,429.57
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)	\$ 3,975,096	\$ 4,038,439

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,257.15	\$ 1,277.18
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 885,034	\$ 914,461
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 331,987	\$ 338,099
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,217,021	\$ 1,252,560

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
MENDOCINO COAST DISTRICT HOSPITALFiscal Period Ended:
JUNE 30, 2009Provider NPI
1538113725

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 77,147	\$ 78,117
2. Total Inpatient Days (Adj)	335	335
3. Average Per Diem Cost	\$ 230.29	\$ 233.18
4. Medi-Cal Inpatient Days (Adj 12)	268	284
5. Cost Applicable to Medi-Cal	\$ 61,718	\$ 66,223
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 1,798,005	\$ 1,808,692
7. Total Inpatient Days (Adj)	632	632
8. Average Per Diem Cost	\$ 2,844.94	\$ 2,861.85
9. Medi-Cal Inpatient Days (Adj)	95	95
10. Cost Applicable to Medi-Cal	\$ 270,269	\$ 271,876
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 331,987	\$ 338,099

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

Provider NPI
1538113725

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
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

Provider Name:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	TRIAL BALANCE	ALLOC	EMPLOYEE	ALLOC	ACCUMULATE	ADMINIS-																
	EXPENSES	COST	BENEFITS	COST	TRATIVE &																	
		4.08	5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	6.08	GENERAL
																						6.00
ANCILLARY COST CENTERS																						
37.00	Operating Room	0	21,038	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,071,852	192,992
38.00	Recovery Room	0	2,452	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86,484	15,572
39.00	Delivery Room and Labor Room	0	10,172	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	396,426	71,378
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,013	3,604
41.00	Radiology - Diagnostic	0	35,158	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,507,897	271,504
41.01	CT Scan	0	193	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	223,976	40,328
41.02	MRI	0	1,781	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	435,220	78,364
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	36,327	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,607,653	289,466
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood and Packed Red Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54,983	9,900
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	10,650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	373,799	67,304
50.00	Physical Therapy	0	15,649	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	619,226	111,495
51.00	Occupational Therapy	0	8,257	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	249,173	44,865
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	4,352	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	193,470	34,835
54.00	Electroencephalography	0	935	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,865	7,358
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,263,083	407,479
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,653,151	477,713
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58.01	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58.02		0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	34,457	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,320,017	237,676
61.01	O/P Clinical Services	0	17,411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	607,881	109,452
61.02	Hematology/Oncology	0	17,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	490,072	88,240
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63.50	Rural Health Clinic	0	43,771	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,044,667	368,152
65.00	Ambulance Services	0	35,385	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,301,610	234,361
71.00	Home Health Agency	0	39,528	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,368,749	246,450
80.00	Hospice	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	3,151	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	141,416	25,463
NONREIMBURSABLE COST CENTERS																						
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,831	3,211
96.01	Marketing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80,168	14,435
96.02	MOB	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96.03	RHC Physician Offices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,073	3,074
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0	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	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	0	0	0	0	0	0	0	0	0
99.05		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99.06		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100.00		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100.01		0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0
100.03	Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	723,199	0	35,666,694	5,442,089																

Provider Name:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	66,859	45,988	7,552	55,615	0	16,207	0	64,110	0	0	75,978	0
38.00 Recovery Room	7,306	5,025	0	6,077	0	1,569	0	10,539	0	0	8,468	0
39.00 Delivery Room and Labor Room	61,272	42,145	4,416	50,968	0	6,428	0	43,573	0	0	9,711	0
40.00 Anesthesiology	4,344	2,988	0	3,613	0	0	0	0	0	0	10,816	0
41.00 Radiology - Diagnostic	53,045	36,487	9,232	44,125	0	28,701	0	0	0	0	81,061	0
41.01 CT Scan	9,240	6,356	4,405	7,686	0	181	0	0	0	0	88,230	0
41.02 MRI	0	0	1,615	0	0	1,328	0	0	0	0	34,297	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	51,019	35,093	181	42,439	0	34,134	0	0	0	0	129,302	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood and Packed Red Blood Cells	338	232	0	281	0	0	0	0	0	0	3,907	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	8,089	5,564	0	6,729	0	7,213	0	0	0	0	14,770	0
50.00 Physical Therapy	22,517	15,488	4,111	18,730	0	17,384	0	10,234	0	0	15,774	0
51.00 Occupational Therapy	8,626	5,933	125	7,175	0	9,959	0	0	0	0	9,525	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	6,738	4,635	119	5,605	0	4,497	0	0	0	0	38,032	0
54.00 Electroencephalography	11,634	8,003	62	9,678	0	1,177	0	0	0	0	958	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	397,995	0	58,273	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	903,850	164,709	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.01 Professional Services	0	0	0	0	0	0	0	0	0	0	0	0
58.02	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
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	82,224	56,556	40,245	68,396	0	24,597	0	160,772	0	0	107,415	0
61.01 O/P Clinical Services	23,852	16,406	8,357	19,841	0	14,094	0	80,494	0	0	23,087	0
61.02 Hematology/Oncology	10,606	7,295	0	8,822	0	8,179	0	0	0	0	4,426	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	110,082	75,718	1,266	91,569	0	55,410	0	69,660	8,758	10,282	30,740	0
65.00 Ambulance Services	0	0	0	0	0	42,856	0	69	0	0	32,913	0
71.00 Home Health Agency	23,898	16,438	0	19,879	0	0	0	148,146	0	0	19,931	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	40,122	27,597	0	33,374	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	15,871	10,916	0	13,202	0	0	0	0	0	0	0	0
96.01 Marketing	1,734	1,193	0	1,443	0	0	0	0	0	0	0	0
96.02 MOB	0	0	0	0	0	0	0	0	0	0	0	0
96.03 RHC Physician Offices	15,195	10,452	0	12,640	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
99.06	0	0	0	0	0	0	0	0	0	0	0	0
100.00	0	0	0	0	0	0	0	0	0	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 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,025,208	705,176	138,380	842,391	445,412	442,529	0	1,344,083	406,754	914,132	1,118,563	4,250

Provider Name:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON- PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
ANCILLARY COST CENTERS												
37.00	Operating Room	0	0	0	0	0	0	0	0	1,597,154		1,597,154
38.00	Recovery Room	0	0	0	0	0	0	0	0	141,041		141,041
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	686,319		686,319
40.00	Anesthesiology	0	0	0	0	0	0	0	0	45,378		45,378
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	2,032,052		2,032,052
41.01	CT Scan	0	0	0	0	0	0	0	0	380,402		380,402
41.02	MRI	0	0	0	0	0	0	0	0	550,824		550,824
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00	Laboratory	0	0	0	0	0	0	0	0	2,189,288		2,189,288
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00	Whole Blood and Packed Red Blood Cells	0	0	0	0	0	0	0	0	69,642		69,642
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	483,467		483,467
50.00	Physical Therapy	0	0	0	0	0	0	0	0	834,959		834,959
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	335,382		335,382
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	287,932		287,932
54.00	Electroencephalography	0	0	0	0	0	0	0	0	79,734		79,734
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,126,830		3,126,830
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	4,199,423		4,199,423
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0		0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.01	Professional Services	0	0	0	0	0	0	0	0	0		0
58.02		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
60.00	Clinic	0	0	0	0	0	0	0	0	0		0
61.00	Emergency	0	0	0	0	0	0	0	0	2,097,896		2,097,896
61.01	O/P Clinical Services	0	0	0	0	0	0	0	0	903,463		903,463
61.02	Hematology/Oncology	0	0	0	0	0	0	0	0	617,640		617,640
62.00	Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50	Rural Health Clinic	0	0	0	0	0	0	0	0	2,866,305		2,866,305
65.00	Ambulance Services	0	0	0	0	0	0	0	0	1,611,808		1,611,808
71.00	Home Health Agency	0	0	0	0	0	0	0	0	1,843,492		1,843,492
80.00		0	0	0	0	0	0	0	0	0		0
93.00	Hospice	0	0	0	0	0	0	0	0	267,972		267,972
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	61,031		61,031
96.01	Marketing	0	0	0	0	0	0	0	0	98,972		98,972
96.02	MOB	0	0	0	0	0	0	0	0	0		0
96.03	RHC Physician Offices	0	0	0	0	0	0	0	0	58,434		58,434
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
97.00	Research	0	0	0	0	0	0	0	0	0		0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.05		0	0	0	0	0	0	0	0	0		0
99.06		0	0	0	0	0	0	0	0	0		0
100.00		0	0	0	0	0	0	0	0	0		0
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	Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0		0
TOTAL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,666,694</u>	<u>0</u>	<u>35,666,694</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	EMP BENE (GROSS SALARIES) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	468,872								1,071,852	4,356
38.00	Recovery Room	54,657								86,484	476
39.00	Delivery Room and Labor Room	226,706								396,426	3,992
40.00	Anesthesiology									20,013	283
41.00	Radiology - Diagnostic	783,563								1,507,897	3,456
41.01	CT Scan	4,298								223,976	602
41.02	MRI	39,703								435,220	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory	809,623								1,607,653	3,324
44.01	Pathological Lab									0	
46.00	Whole Blood and Packed Red Blood Cells									54,983	22
47.00	Blood Storing and Processing									0	
49.00	Respiratory Therapy	237,353								373,799	527
50.00	Physical Therapy	348,762								619,226	1,467
51.00	Occupational Therapy	184,026								249,173	562
52.00	Speech Pathology									0	
53.00	Electrocardiology	96,990								193,470	439
54.00	Electroencephalography	20,834								40,865	758
55.00	Medical Supplies Charged to Patients									2,263,083	
56.00	Drugs Charged to Patients									2,653,151	
57.00	Renal Dialysis									0	
58.00	ASC (Non-Distinct Part)									0	
58.01	Professional Services									0	
58.02										0	
59.00										0	
59.01										0	
59.02										0	
60.00	Clinic									0	
61.00	Emergency	767,936								1,320,017	5,357
61.01	O/P Clinical Services	388,035								607,881	1,554
61.02	Hematology/Oncology	390,020								490,072	691
62.00	Observation Beds									0	
63.50	Rural Health Clinic	975,522								2,044,667	7,172
65.00	Ambulance Services	788,622								1,301,610	
71.00	Home Health Agency	880,964								1,368,749	1,557
80.00										0	
93.00	Hospice	70,223								141,416	2,614
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									17,831	1,034
96.01	Marketing									80,168	113
96.02	MOB									0	
96.03	RHC Physician Offices									17,073	990
99.00	Nonpaid Workers									0	
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.05										0	
99.06										0	
100.00										0	
100.01										0	
100.02										0	
100.03	Other Nonreimbursable Cost Ctr									0	
TOTAL	16,117,914	0	0	0	0	0	0	0	0	30,224,605	66,794
COST TO BE ALLOCATED	723,199	0	0	0	0	0	0	0	0	5,442,089	1,025,208
UNIT COST MULTIPLIER - SCH 8	0.044869	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.180055	15.348801

Provider Name:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA (FTE)	MAINT OF PERSONNEL	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS REVENUE)	SOC SERV (PATIENT DAYS)	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 6)	
GENERAL SERVICE COST CENTERS												
1.00	Old Capital Related Costs - Building and Fixtures											
2.00	Old Capital Related Costs - Movable Equipment											
3.00	New Capital Related Costs - Building and Fixtures											
4.00	New Capital Related 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	Nonpatient 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	815											
12.00	990	990										
13.00	1,874											
14.00	Maintenance of Personnel											
15.00	891											
16.00	891											
17.00	646											
18.00	3,402											
19.00												
20.00												
21.00												
22.00												
23.00												
24.00												
INPATIENT ROUTINE COST CENTERS												
25.00	15,595	37,904	15,595	18,681	2,817	55,493		8,820,102		5,177		
26.00	1,406	9,859	1,406	1,330	848	17,627		3,137,644		632		
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
30.00	Subprovider 1											
31.00	Subprovider 2 Psych											
32.00												
33.00	731	363	731	17			354		239,115			
34.00	Nursery											
35.00	Medicare Certified Nursing Facility											
36.00	Distinct Part Nursing Facility											
36.01	Adult Subacute Care Unit											
36.02	Subacute Care Unit II											
36.03	Transitional Care Unit											

Provider Name:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (SQ FT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTE) 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS REVENUE) 17.00	SOC SERV (PATIENT DAYS) 18.00 (Adj 6)	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	4,356	6,411	4,356			537		6,515	5,931,249			
38.00	Recovery Room	476		476			52		1,071	661,087			
39.00	Delivery Room and Labor Room	3,992	3,749	3,992			213		4,428	758,104			
40.00	Anesthesiology	283		283						844,372			
41.00	Radiology - Diagnostic	3,456	7,837	3,456			951			6,328,028			
41.01	CT Scan	602	3,739	602			6			6,887,702			
41.02	MRI		1,371				44			2,677,427			
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	3,324	154	3,324		1,131				10,094,027			
44.01	Pathological Lab												
46.00	Whole Blood and Packed Red Blood Cells	22		22						305,028			
47.00	Blood Storing and Processing												
49.00	Respiratory Therapy	527		527		239				1,153,002			
50.00	Physical Therapy	1,467	3,490	1,467		576		1,040		1,231,434			
51.00	Occupational Therapy	562	106	562		330				743,604			
52.00	Speech Pathology												
53.00	Electrocardiology	439	101	439		149				2,969,020			
54.00	Electroencephalography	758	53	758		39				74,763			
55.00	Medical Supplies Charged to Patients							1,515,074		4,549,084			
56.00	Drugs Charged to Patients								2,655,983	12,858,103			
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
58.01	Professional Services												
58.02													
59.00													
59.01													
59.02													
60.00	Clinic												
61.00	Emergency	5,357	34,163	5,357		815		16,338		8,385,421			
61.01	O/P Clinical Services	1,554	7,094	1,554		467		8,180		1,802,262			
61.02	Hematology/Oncology	691		691		271				345,500			
62.00	Observation Beds												
63.50	Rural Health Clinic	7,172	1,075	7,172		1,836		7,079	33,341	30,215	2,399,727		
65.00	Ambulance Services					1,420		7			2,569,332		
71.00	Home Health Agency	1,557		1,557				15,055			1,555,948		
80.00													
93.00	Hospice	2,614		2,614									
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	1,034		1,034									
96.01	Marketing	113		113									
96.02	MOB												
96.03	RHC Physician Offices	990		990									
99.00	Nonpaid Workers												
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.05													
99.06													
100.00													
100.01													
100.02													
100.03	Other Nonreimbursable Cost Ctr												
	TOTAL	66,794	117,469	65,979	20,011	14,663	0	136,589	1,548,415	2,686,198	87,321,085	5,809	0
	COST TO BE ALLOCATED	705,176	138,380	842,391	445,412	442,529	0	1,344,083	406,754	914,132	1,118,563	4,250	0
	UNIT COST MULTIPLIER - SCH 8	10.557476	1.178016	12.767560	22.258358	30.179967	0.000000	9.840345	0.262690	0.340307	0.012810	0.731577	0.000000

Provider Name:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

STAT	STAT	NONPHY ANESTH	NURSE SCHOOL	I&R-SAL & FRINGES	I&R-PRG COST	PARAMED EDUCAT
19.02	19.03	21.00	21.01	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Capital Related Costs - Building and Fixtures
- 2.00 Old Capital Related Costs - Movable Equipment
- 3.00 New Capital Related Costs - Building and Fixtures
- 4.00 New Capital Related 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 Nonpatient 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 and Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 21.00 Nursing School
- 21.01 Clinical Pastoral Education
- 22.00 Intern and Res Service - Salary and Fringes
- 23.00 Intern and Res - Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults and Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 31.00 Subprovider 1
- 31.01 Subprovider 2 Psych
- 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:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	1,163,398	0	1,163,398
4.00	New Capital Related Costs - Movable Equipment	100,625	0	100,625
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	708,157	2,832	710,989
6.01	Nonpatient 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	5,203,314	(44,985)	5,158,329
7.00	Maintenance and Repairs	760,229	42,967	803,196
8.00	Operation of Plant	597,579	0	597,579
9.00	Laundry and Linen Service	117,266	0	117,266
10.00	Housekeeping	663,809	0	663,809
11.00	Dietary	320,477	0	320,477
12.00	Cafeteria	273,436	0	273,436
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	1,044,705	0	1,044,705
15.00	Central Services and Supply	246,134	0	246,134
16.00	Pharmacy	700,485	0	700,485
17.00	Medical Records and Library	861,683	0	861,683
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	3,445,133	0	3,445,133
26.00	Intensive Care Unit	1,186,684	1	1,186,685
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
31.00	Subprovider I		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	22,538	0	22,538
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:
MENDOCINO COAST DISTRICT HOSPITAL

Fiscal Period Ended:
JUNE 30, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 975,066	\$ 628	\$ 975,694
38.00	Recovery Room	75,823	0	75,823
39.00	Delivery Room and Labor Room	317,411	0	317,411
40.00	Anesthesiology	396,842	(381,709)	15,133
41.00	Radiology - Diagnostic	1,411,751	1,389	1,413,140
41.01	CT Scan	213,402	0	213,402
41.02	MRI	433,439	0	433,439
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	2,220,620	(706,617)	1,514,003
44.01	Pathological Lab		0	0
46.00	Whole Blood and Packed Red Blood Cells	211,196	(156,592)	54,604
47.00	Blood Storing and Processing		0	0
49.00	Respiratory Therapy	354,061	0	354,061
50.00	Physical Therapy	578,279	0	578,279
51.00	Occupational Therapy	231,224	0	231,224
52.00	Speech Pathology		0	0
53.00	Electrocardiology	181,548	0	181,548
54.00	Electroencephalography	26,858	0	26,858
55.00	Medical Supplies Charged to Patients	1,515,074	748,009	2,263,083
56.00	Drugs Charged to Patients	2,655,983	(2,832)	2,653,151
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
58.01	Professional Services		0	0
58.02			0	0
59.00			0	0
59.01			0	0
59.02			0	0
60.00	Clinic		0	0
61.00	Emergency	1,193,178	0	1,193,178
61.01	O/P Clinical Services	567,102	(3,431)	563,671
61.02	Hematology/Oncology	460,656	0	460,656
62.00	Observation Beds		0	0
63.50	Rural Health Clinic	2,838,372	(846,503)	1,991,869
65.00	Ambulance Services	1,266,225	0	1,266,225
71.00	Home Health Agency	1,302,370	0	1,302,370
80.00			0	0
93.00	Hospice	93,186	0	93,186
	SUBTOTAL	\$ 36,935,318	\$ (1,346,843)	\$ 35,588,475
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen		0	0
96.01	Marketing	78,219	0	78,219
96.02	MOB		0	0
96.03	RHC Physician Offices		0	0
99.00	Nonpaid Workers		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.05			0	0
99.06			0	0
100.00			0	0
100.01			0	0
100.02			0	0
100.03	Other Nonreimbursable Cost Ctr		0	0
100.99	SUBTOTAL	\$ 78,219	\$ 0	\$ 78,219
101	TOTAL	\$ 37,013,537	\$ (1,346,843)	\$ 35,666,694

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

MENDOCINO COAST DISTRICT HOSPITAL

JUNE 30, 2009

AUDIT ADJ AUDIT ADJ

GENERAL SERVICE COST CENTER

Table with 13 columns for audit adjustments and rows for various cost centers including Old Capital Related Costs, Employee Benefits, and Nursing School.

INPATIENT ROUTINE COST CENTERS

Table with 13 columns for audit adjustments and rows for inpatient routine cost centers including Adults and Pediatrics, Intensive Care Unit, and Surgical Intensive Care.

Provider Name							Fiscal Period			Provider NPI		Adjustments
MENDOCINO COAST DISTRICT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009			1538113725		17
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
1							<p>The services provided to Medi-Cal inpatients in noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245</p>					

Provider Name							Fiscal Period		Provider NPI		Adjustments
MENDOCINO COAST DISTRICT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009		1538113725		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>											
2	10A	A		6.00	7	Administrative and General	\$5,203,314	(\$44,985)	\$5,158,329		
	10A	A		7.00	7	Maintenance and Repairs	760,229	42,967	803,196		
	10A	A		26.00	7	Intensive Care Unit	1,186,684	1	1,186,685		
	10A	A		37.00	7	Operating Room	975,066	628	975,694		
	10A	A		41.00	7	Radiology - Diagnostic	1,411,751	1,389	1,413,140		
	10A	A		61.01	7	O/P Clinical Services	567,102	(3,431)	563,671		
	10A	A		63.50	7	Rural Health Clinic	2,838,372	3,431	2,841,803 *		
To adjust reported equipment depreciation reclassifications to agree with provider's Depreciation Report and trial balance total. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304											
3	10A	A		44.00	7	Laboratory	\$2,220,620	(\$591,417)	\$1,629,203 *		
	10A	A		46.00	7	Whole Blood and Packed Red Blood Cells	211,196	(156,592)	54,604		
	10A	A		55.00	7	Medical Supplies Charged to Patients	1,515,074	748,009	2,263,083		
To adjust the Provider's reclassification of Medical Supplies Charged to Patients to agree with their general ledger. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306											
4	10A	A		5.00	7	Employee Benefits	\$708,157	\$2,832	\$710,989		
	10A	A		56.00	7	Drugs Charged to Patients	2,655,983	(2,832)	2,653,151		
To reverse drug costs from the overhead cost center as these are not drugs chargeable to patients. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2300, 2304, and 2306											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MENDOCINO COAST DISTRICT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009		1538113725		17
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 REPORTED COSTS</u>											
5	10A	A			40.00	7	Anesthesiology	\$396,842	(\$381,709)	\$15,133	
	10A	A			44.00	7	Laboratory	* 1,629,203	(115,200)	1,514,003	
	10A	A			63.50	7	Rural Health Clinic	* 2,841,803	(849,934)	1,991,869	
							To eliminate physician remuneration costs for services directly billed under the physician provider number.				
							42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Section 2182.3C				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
MENDOCINO COAST DISTRICT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009			1538113725		17
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 REPORTED STATISTICS</u>												
6	9	B-1		25.00	18	Adults and Pediatrics (Patient Days)	5,037	140	5,177			
	9	B-1		26.00	18	Intensive Care Unit	763	(131)	632			
	9	B-1		18.00	18	Total - Patient Days	5,800	9	5,809			
To adjust patient days statistics to agree with the provider's Patient Census Summary. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304												

Provider Name							Fiscal Period		Provider NPI		Adjustments
MENDOCINO COAST DISTRICT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009		1538113725		17
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Cost Report											
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENT TO REPORTED TOTAL CHARGES</u>											
7	5	C	I		71.00	8	Home Health Agency To adjust total charges to agree with the provider's general ledger. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2204, 2206, 2300, and 2304	\$0	\$1,555,948	\$1,555,948	

Provider Name							Fiscal Period		Provider NPI		Adjustments
MENDOCINO COAST DISTRICT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009		1538113725		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED PROVIDER-BASED PHYSICIANS											
8	3	E-3	III	XIX	50	1	HBP Adjustment To eliminate the reported HBP adjustment as the reimbursable HBP costs will be determined through cost finding on Schedule 7. 42 CFR 413.5 / CMS Pub. 15-1, Section 2182	\$28,711	(\$28,711)	\$0	
9	7	Not Reported					Respiratory Therapy (Remuneration)	\$0	\$15,344	\$15,344	
	7	Not Reported					Electrocardiology	0	170,876	170,876	
	7	Not Reported					Emergency	0	1,203,730	1,203,730	
	7	Not Reported					Total - Remuneration To include HBP remuneration from Worksheet A-8-2 to Schedule 7 for proper cost determination. 42 CFR 413.5 / CMS Pub. 15-1, Section 2182	0	1,389,950	1,389,950	
10	7	Not Reported					Respiratory Therapy (Total Charges)	\$0	\$1,153,002	\$1,153,002	
	7	Not Reported					Electrocardiology	0	2,969,020	2,969,020	
	7	Not Reported					Emergency	0	8,385,421	8,385,421	
	7	Not Reported					Total - Charges To include total charges applicable to HBP reimbursement. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2182, 2300, and 2304	0	12,507,443	12,507,443	
11	7	Not Reported					Respiratory Therapy (Medi-Cal Charges)	\$0	\$114,021	\$114,021	
	7	Not Reported					Electrocardiology	0	32,451	32,451	
	7	Not Reported					Emergency	0	179,441	179,441	
	7	Not Reported					Total - Medi-Cal Charges To include Medi-Cal charges applicable to HBP reimbursement to agree with the following Paid Claims Summary Report: Report Date: June 13, 2011 Service Period: July 1, 2008 through June 30, 2009 Payment Period: July 1, 2008 through May 31, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408	0	325,913	325,913	

Provider Name							Fiscal Period	Provider NPI		Adjustments
MENDOCINO COAST DISTRICT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009	1538113725		17
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
12	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	704	12	716
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	268	16	284
13	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$442,439	\$12,832	\$455,271
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Charges - Recovery Room	75,404	2,291	77,695
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	535,456	13,417	548,873
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	104,854	3,274	108,128
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	100,035	(2,455)	97,580
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CT Scan	214,798	(4,837)	209,961
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	342,663	7,578	350,241
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	32,698	(247)	32,451
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged To Patients	352,967	6,359	359,326
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged To Patients	749,257	13,392	762,649
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency Room	176,324	3,117	179,441
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	3,327,738	54,721	3,382,459
14	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$2,119,980	\$39,934	\$2,159,914
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	3,327,738	54,721	3,382,459
15	3	E-3	III	XIX	33.00	1	Patient Liability	\$4,345	\$1,512	\$5,857
	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	2,776,343	42,687	2,819,030
<p>To adjust Medi-Cal Settlement Data to agree with the following Paid Claims Summary Report: Report Date: June 13, 2011 Service Period: July 1, 2008 through June 30, 2009 Payment Period: July 1, 2008 through May 31, 2011 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2404, and 2408</p>										

Provider Name							Fiscal Period			Provider NPI		Adjustments
MENDOCINO COAST DISTRICT HOSPITAL							JULY 1, 2008 THROUGH JUNE 30, 2009			1538113725		17
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENTS TO OTHER MATTERS</u>												
16	3	Not Reported					Routine Services - Late Billing Penalty To include an adjustment for late billing penalties applicable to routine services. CMS Pub. 15-1, Sections 2304 and 2408 CCR, Title 22, Section 51458.1 W& I Code, Section 14115			\$0	\$5,040	\$5,040
17	1	E-3	III	XIX	59.00	1	Protested Amount To eliminate protested amounts. 42 CFR 413.20, 413.24, and 413.5 CMS Pub. 15-1 Sections 2300 and 2304 CMS Pub. 15-2, Section 115.2			\$93,543	(\$93,543)	\$0