

**REPORT
ON THE
COST REPORT REVIEW**

**MEMORIAL HOSPITAL – LOS BANOS
LOS BANOS, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER:
1033352125
FISCAL PERIOD ENDED
DECEMBER 31, 2009**

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

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



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 17, 2013

Mike Bass, CPA
Reimbursement Manager
Sutter Health Reimbursement Department
2880 Gateway Oaks, Suite 200
Sacramento, CA 95833

MEMORIAL HOSPITAL – LOS BANOS
NATIONAL PROVIDER IDENTIFIER (NPI): 1033352125
FISCAL PERIOD ENDED DECEMBER 31, 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 \$196,388 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

Mike Bass
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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:

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—Fresno at (559) 446-2458.

Original Signed by

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

Certified

SUMMARY OF FINDINGS

Provider Name:
MEMORIAL HOSPITAL - LOS BANOS

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1033352125	Reported	\$ (120,155)	
	Net Change	\$ (76,233)	
	Audited Amount Due Provider (State)	\$ (196,388)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (196,388)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
MEMORIAL HOSPITAL - LOS BANOS

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (196,388)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
MEMORIAL HOSPITAL - LOS BANOS

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1033352125

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 1,409,778	\$ 1,161,788
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
\$	_____	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 1,409,778	\$ 1,161,788
6. Interim Payments (Adj 16)	\$ (1,390,521)	\$ (1,241,997)
7. Balance Due Provider (State)	\$ 19,257	\$ (80,209)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Noncontract AB 5 Reduction (Adj 1)	\$ (139,412)	\$ (116,179)
10. Protested Amount (Adj 2,17)	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (120,155)	\$ (196,388)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
MEMORIAL HOSPITAL - LOS BANOSFiscal Period Ended:
DECEMBER 31, 2009Provider No.
1033352125

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 HFPAs < 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>0</u>
6.	10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>116,179</u>
7.	Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>116,179</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM AUGUST 1, 2009 THROUGH DECEMBER 31, 2009 - SMALL RURAL HOSPITALS

Provider Name:
MEMORIAL HOSPITAL - LOS BANOS

Fiscal Period Ended:
DECEMBER 31, 2009

Provider No.
1033352125

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,161,788</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>1,161,788</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	<u>530</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u>2,192.05</u>

AB 5 - 10% Cost Reduction For Services From 09/01/09 Through 12/31/09

7. Audited Medi-Cal Days of Service from 09/1/09 Through 12/31/09 (exclude Administrative Days)	<u>530</u>
8. Audited Medi-Cal Cost For 07/01/09 Through 02/23/10 (Line 6 * Line 7)	\$ <u>1,161,788</u>
9. AB 5 - 10% Cost Reduction for 07/01/09 Through 02/23/10 (Line 8 * 10%)	\$ <u>116,179</u> (To Schedule A, Line 6)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
MEMORIAL HOSPITAL - LOS BANOSFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1033352125

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 1,409,778 \$ 1,161,788

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 15) \$ 849,679 \$ 1,006,3553. Inpatient Ancillary Service Charges (Adj 15) \$ 2,908,486 \$ 2,364,6674. Total Charges - Medi-Cal Inpatient Services \$ 3,758,165 \$ 3,371,0225. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 2,348,387 \$ 2,209,2346. 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 INPATIENT ROUTINE SERVICE COSTProvider Name:
MEMORIAL HOSPITAL - LOS BANOSFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1033352125

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	1,946	1,946
2. Inpatient Days (include private, exclude swing-bed)	1,946	1,946
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	1,946	1,946
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 13)	348	327

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 3,145,097	\$ 2,727,652
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 3,145,097	\$ 2,727,652

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 4,949,853	\$ 4,949,853
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 4,949,853	\$ 4,949,853
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.635392	\$ 0.551057
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)	\$ 2,543.60	\$ 2,543.60
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)	\$ 3,145,097	\$ 2,727,652

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,616.19	\$ 1,401.67
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 562,434	\$ 458,346
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 131,716	\$ 142,089
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 694,150	\$ 600,435

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
MEMORIAL HOSPITAL - LOS BANOSFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1033352125

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 238,175	\$ 230,806
2. Total Inpatient Days (Adj)	411	411
3. Average Per Diem Cost	\$ 579.50	\$ 561.57
4. Medi-Cal Inpatient Days (Adj 13)	205	198
5. Cost Applicable to Medi-Cal	\$ 118,798	\$ 111,191
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 639,427	\$ 611,770
7. Total Inpatient Days (Adj)	99	99
8. Average Per Diem Cost	\$ 6,458.86	\$ 6,179.50
9. Medi-Cal Inpatient Days (Adj 13)	2	5
10. Cost Applicable to Medi-Cal	\$ 12,918	\$ 30,898
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)	\$ 131,716	\$ 142,089

(To Schedule 4)

Provider Name:
MEMORIAL HOSPITAL - LOS BANOS

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	42,401	0	0	0	0	0	0	0	0	535,191	120,614
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	0	24,415	0	0	0	0	0	0	0	0	348,636	78,571
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	18,223	0	0	0	0	0	0	0	0	340,923	76,832
41.01	CT SCAN	0	28,611	0	0	0	0	0	0	0	0	472,868	106,568
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	43,413	0	0	0	0	0	0	0	0	608,219	137,072
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	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	54,853	12,362
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	35,387	0	0	0	0	0	0	0	0	411,309	92,695
50.00	Physical Therapy	0	7,070	0	0	0	0	0	0	0	0	77,174	17,392
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	2,026	0	0	0	0	0	0	0	0	24,497	5,521
54.00	Electroencephalography	0	4	0	0	0	0	0	0	0	0	287	65
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	517,930	116,724
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	384,465	86,645
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	92,369	0	0	0	0	0	0	0	0	1,596,543	359,806
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	RHC	0	30,582	0	0	0	0	0	0	0	0	417,057	93,990
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
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	1,445	326
97.01	Marketing	0	2,243	0	0	0	0	0	0	0	0	71,622	16,141
97.02	Foundation	0	2,326	0	0	0	0	0	0	0	0	3,883	7,538
99.00	Physician Office Space	0	0	0	0	0	0	0	0	0	0	13,255	2,987
99.01	Vacant/Unused Space	0	0	0	0	0	0	0	0	0	0	1,487	335
99.02	Nonreimbursable Meals	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		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		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	670,248	0	12,890,005	2,376,128							

Provider Name:
MEMORIAL HOSPITAL - LOS BANOS

Fiscal Period Ended:
DECEMBER 31, 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	20,977	61,282	9,511	29,902	0	16,641	0	104,069	0	0	33,492	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	6,790	19,835	2,308	9,678	0	10,952	0	65,857	0	0	12,247	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	8,216	0
41.00 Radiology - Diagnostic	13,659	39,904	6,056	19,470	0	6,940	0	94	0	0	35,109	0
41.01 CT SCAN	8,027	23,450	14,128	11,442	0	13,501	0	566	0	0	70,771	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	12,830	37,480	0	18,288	0	22,235	0	0	0	0	69,754	0
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	0	0
47.00 Blood Storing and Processing	368	1,075	0	524	0	0	0	0	0	0	1,298	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	2,321	6,781	0	3,309	0	19,426	0	0	0	0	12,426	0
50.00 Physical Therapy	401	1,172	0	572	0	4,131	0	15,096	0	0	1,545	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	140	410	0	200	0	2,372	0	472	0	0	4,515	0
54.00 Electroencephalography	0	0	0	0	0	35	0	0	0	0	45	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	114,815	0	38,932	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	268,821	38,030	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	17,004	49,674	19,641	24,238	38,919	50,760	0	214,553	0	0	87,591	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	9,151	26,733	1,169	13,044	0	18,045	0	23,399	1,038	0	10,918	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
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	689	2,013	0	982	0	0	0	0	0	0	0	0
97.01 Marketing	743	2,169	0	1,058	0	1,747	0	0	0	0	0	0
97.02 Foundation	743	2,169	0	1,058	0	1,770	0	0	0	0	0	0
99.00 Physician Office Space	6,321	18,467	0	9,011	0	0	0	0	0	0	0	0
99.01 Vacant/Unused Space	0	0	0	0	0	0	0	0	0	0	0	0
99.02 Nonreimbursable Meals	0	0	0	0	76,439	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	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	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	251,006	666,480	63,350	322,950	317,923	282,894	0	840,475	115,853	268,821	478,897	0

Provider Name:
MEMORIAL HOSPITAL - LOS BANOS

Fiscal Period Ended:
DECEMBER 31, 2009

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	TOTAL
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	931,677		931,677
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	554,873		554,873
40.00 Anesthesiology	0	0	0	0	0	0	0	0	8,216		8,216
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	538,988		538,988
41.01 CT SCAN	0	0	0	0	0	0	0	0	721,322		721,322
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	905,877		905,877
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	0		0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	70,481		70,481
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	548,266		548,266
50.00 Physical Therapy	0	0	0	0	0	0	0	0	117,484		117,484
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	38,128		38,128
54.00 Electroencephalography	0	0	0	0	0	0	0	0	432		432
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	788,401		788,401
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	777,960		777,960
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0		0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	2,458,730		2,458,730
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50 RHC	0	0	0	0	0	0	0	0	614,544		614,544
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
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	5,454		5,454
97.01 Marketing	0	0	0	0	0	0	0	0	93,480		93,480
97.02 Foundation	0	0	0	0	0	0	0	0	17,161		17,161
99.00 Physician Office Space	0	0	0	0	0	0	0	0	50,041		50,041
99.01 Vacant/Unused Space	0	0	0	0	0	0	0	0	1,822		1,822
99.02 Nonreimbursable Meals	0	0	0	0	0	0	0	0	76,439		76,439
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	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	0	0	0	0	0	0	0	0	0		0
100.04	0	0	0	0	0	0	0	0	0		0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,890,005</u>	<u>0</u>	<u>12,890,005</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
MEMORIAL HOSPITAL - LOS BANOS

Fiscal Period Ended:
DECEMBER 31, 2009

	EMP BENE (GROSS SALARIES) 5.00 (Adj)	STAT 6.01 (Adj)	STAT 6.02 (Adj)	STAT 6.03 (Adj)	STAT 6.04 (Adj)	STAT 6.05 (Adj)	STAT 6.06 (Adj)	STAT 6.07 (Adj)	STAT 6.08 (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj 10,12)
ANCILLARY COST CENTERS											
37.00	Operating Room	324,704								535,191	3,136
38.00	Recovery Room									0	
39.00	Delivery Room and Labor Room	186,968								348,636	1,015
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic	139,549								340,923	2,042
41.01	CT SCAN	219,099								472,868	1,200
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory	332,448								608,219	1,918
44.01	Pathological Lab									0	
46.00	Whole Blood									0	
47.00	Blood Storing and Processing									54,853	55
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	270,991								411,309	347
50.00	Physical Therapy	54,143								77,174	60
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology	15,511								24,497	21
54.00	Electroencephalography	31								287	
55.00	Medical Supplies Charged to Patients									517,930	
56.00	Drugs Charged to Patients									384,465	
57.00	Renal Dialysis									0	
58.00	ASC (Non-Distinct Part)									0	
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency	707,345								1,596,543	2,542
62.00	Observation Beds									0	
63.50	RHC	234,189								417,057	1,368
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop & Canteen									1,445	103
97.01	Marketing	17,175								71,622	111
97.02	Foundation	17,809								33,448	111
99.00	Physician Office Space									13,255	945
99.01	Vacant/Unused Space									1,487	
99.02	Nonreimbursable Meals									0	
99.03										0	
99.04										0	
99.05										0	
100.00										0	
100.01										0	
100.02										0	
100.03										0	
100.04										0	
TOTAL	5,132,653	0	0	0	0	0	0	0	0	10,543,442	37,524
COST TO BE ALLOCATED	670,248	0	0	0	0	0	0	0	0	2,376,128	251,006
UNIT COST MULTIPLIER - SCH 8	0.130585	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.225366	6.689214

Provider Name:
MEMORIAL HOSPITAL - LOS BANOS

Fiscal Period Ended:
DECEMBER 31, 2009

	OPER PLANT (SQ FT) 8.00 (Adj 10,12)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj)	HOUSE-KEEPING (SQ FT) 10.00 (Adj 10,12)	DIETARY (MEALS SERVED) 11.00 (Adj 8,9)	CAFETERIA (FTE'S) 12.00 (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj)	MED REC (GROSS REVENUE) 17.00 (Adj)	SOC SERV (TIME SPENT) 18.00 (Adj)	STAT 19.00 (Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	3,136	12,325	3,136			1,410			1,103		3,667,475	
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	1,015	2,991	1,015			928			698		1,341,088	
40.00	Anesthesiology											899,671	
41.00	Radiology - Diagnostic	2,042	7,848	2,042			588			1		3,844,602	
41.01	CT SCAN	1,200	18,309	1,200			1,144			6		7,749,799	
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	1,918		1,918			1,884					7,638,342	
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing	55		55								142,155	
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	347		347			1,646					1,360,650	
50.00	Physical Therapy	60		60			350			160		169,168	
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology	21		21			201			5		494,451	
54.00	Electroencephalography						3					4,928	
55.00	Medical Supplies Charged to Patients								506,380			4,263,256	
56.00	Drugs Charged to Patients								397,895			4,164,420	
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	2,542	25,453	2,542	806	4,301				2,274		9,591,571	
62.00	Observation Beds												
63.50	RHC	1,368	1,515	1,368			1,529			248	4,577	1,195,593	
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	103		103									
97.01	Marketing	111		111			148						
97.02	Foundation	111		111			150						
99.00	Physician Office Space	945		945									
99.01	Vacant/Unused Space												
99.02	Nonreimbursable Meals						1,583						
99.03													
99.04													
99.05													
100.00													
100.01													
100.02													
100.03													
100.04													
	TOTAL	34,106	82,095	33,870	6,584	23,970	0	8,908	510,957	397,895	52,441,363	0	0
	COST TO BE ALLOCATED	666,480	63,350	322,950	317,923	282,894	0	840,475	115,853	268,821	478,897	0	0
	UNIT COST MULTIPLIER - SCH 8	19.541420	0.771666	9.534982	48.287150	11.801985	0.000000	94.350606	0.226737	0.675607	0.009132	0.000000	0.000000

Provider Name:

Fiscal Period Ended:

MEMORIAL HOSPITAL - LOS BANOS

DECEMBER 31, 2009

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)

GENERAL SERVICE COST CENTERS

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
INPATIENT ROUTINE COST CENTERS
 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:
MEMORIAL HOSPITAL - LOS BANOS

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	245,468	2,297	247,765
4.00	New Cap Rel Costs-Movable Equipment	416,301	(19,190)	397,111
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	651,031	0	651,031
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	2,427,958	(167,969)	2,259,989
7.00	Maintenance and Repairs	159,788	17,623	177,411
8.00	Operation of Plant	460,661	0	460,661
9.00	Laundry and Linen Service	48,687	0	48,687
10.00	Housekeeping	240,881	0	240,881
11.00	Dietary	197,347	29,066	226,413
12.00	Cafeteria	171,519	10,608	182,127
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	576,678	0	576,678
15.00	Central Services & Supply	55,112	0	55,112
16.00	Pharmacy	153,133	0	153,133
17.00	Medical Records and Library	269,947	0	269,947
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	1,112,282	0	1,112,282
26.00	Intensive Care Unit	361,876	0	361,876
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	127,848	0	127,848
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:
MEMORIAL HOSPITAL - LOS BANOS

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 448,802	\$ 0	\$ 448,802
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room	309,984	0	309,984
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic	294,058	0	294,058
41.01	CT SCAN	427,425	0	427,425
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	538,159	(256)	537,903
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing	54,082	0	54,082
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	371,054	0	371,054
50.00	Physical Therapy	69,262	0	69,262
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	22,177	0	22,177
54.00	Electroencephalography	283	0	283
55.00	Medical Supplies Charged to Patients	517,930	0	517,930
56.00	Drugs Charged to Patients	384,465	0	384,465
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	1,583,426	(114,907)	1,468,519
62.00	Observation Beds		0	0
63.50	RHC	367,287	0	367,287
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 13,064,911	\$ (242,728)	\$ 12,822,183
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.01	Marketing	67,822	0	67,822
97.02	Foundation	(32,213)	32,213	0
99.00	Physician Office Space		0	0
99.01	Vacant/Unused Space		0	0
99.02	Nonreimbursable Meals		0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00			0	0
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 35,609	\$ 32,213	\$ 67,822
101	TOTAL	\$ 13,100,520	\$ (210,515)	\$ 12,890,005

(To Schedule 8)

Provider Name:
MEMORIAL HOSPITAL - LOS BANOS

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ 7	AUDIT ADJ					
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01 CT SCAN	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	(256)			(256)								
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											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
59.00	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Other Clinic Services	0											
61.00 Emergency	(114,907)					(114,907)						
62.00 Observation Beds	0											
63.50 RHC	0											
82.00	0											
83.00	0											
84.00	0											
85.00	0											
86.00	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0											
97.01 Marketing	0											
97.02 Foundation	32,213				32,213							
99.00 Physician Office Space	0											
99.01 Vacant/Unused Space	0											
99.02 Nonreimbursable Meals	0											
99.03	0											
99.04	0											
99.05	0											
100.00	0											
100.01	0											
100.02	0											
100.03	0											
100.04	0											
101.00 TOTAL	(\$210,515)	0	39,674	(167,495)	32,213	(114,907)	0	0	0	0	0	0

Provider Name							Fiscal Period	Provider NPI	Adjustments		
MEMORIAL HOSPITAL - LOS BANOS							SEPTEMBER 1, 2009 THROUGH DECEMBER 31, 2009	1033352125	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>MEMORANDUM ADJUSTMENT</u>											
1	1	E-3	III	XIX	50.00	1	Noncontract AB 5 and AB 1183 Reductions The services provided to Medi-Cal Inpatients in noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and 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	\$139,412	(\$23,233)	\$116,179	
2	1	E-3	III	XIX	59.00	1	Protested Amounts To include protested amount to agree with provider's cost report. 42 CFR 413.20, 413.24, and 413.5 CMS Pub. 15-1 Sections 2300 and 2304 CMS Pub. 15-2, Section 115.2	\$0	\$139,522	\$139,522 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
MEMORIAL HOSPITAL - LOS BANOS							SEPTEMBER 1, 2009 THROUGH DECEMBER 31, 2009	1033352125		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>RECLASSIFICATION OF REPORTED COSTS</u>										
3	10A	A			11.00	7	Dietary	\$197,347	\$29,066	\$226,413
	10A	A			12.00	7	Cafeteria	171,519	(29,066)	142,453 *
							To adjust the provider's dietary cost reclassification to agree with provider's meal records.			
							42 CFR 413.24			
							CMS Pub. 15-1, Sections 2304, 2306 and 2328			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MEMORIAL HOSPITAL - LOS BANOS							SEPTEMBER 1, 2009 THROUGH DECEMBER 31, 2009	1033352125		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 COSTS											
4	10A	A			12.00	7	Cafeteria To reverse the provider's elimination of nonallowable meals cost. 42 CFR 413.24 CMS Pub. 15-1, Sections 2304, 2306 and 2328	*	\$142,453	\$39,674	\$182,127
5	10A	A			3.00	7	New Cap Rel Costs-Bldg & Fixtures		\$245,468	\$2,297	\$247,765
	10A	A			4.00	7	New Cap Rel Costs-Movable Equipment		416,301	(19,190)	397,111
	10A	A			6.00	7	Administrative and General		2,427,958	(167,969)	2,259,989
	10A	A			7.00	7	Maintenance and Repairs		159,788	17,623	177,411
	10A	A			44.00	7	Laboratory To adjust the reported home office costs to agree with the audited Sutter Health Home Office Report, audited Sutter Health Sacramento Sierra Region Home Office Report and the audited Sutter Health Regional - Memorial Hospital Association Home Office Report for the fiscal period ended 12/31/2009. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		538,159	(256)	537,903
6	10A	A			97.02	7	Foundation To adjust foundation expense for proper cost reporting 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		(\$32,213)	\$32,213	\$0
7	10A	A			61.00	7	Emergency To adjust provider based physician fees and to eliminate expenses not reimbursable by Medi-Cal. 42 CFR 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2109(e) and 2140.6		\$1,583,426	(\$114,907)	\$1,468,519

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MEMORIAL HOSPITAL - LOS BANOS							SEPTEMBER 1, 2009 THROUGH DECEMBER 31, 2009		1033352125		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.					
ADJUSTMENTS TO REPORTED STATISTICS											
8	9	B-1			25.00	11	Adults & Pediatrics (Meals Served)	5,652	(1,660)	3,992	
	9	B-1			26.00	11	Intensive Care Unit	297	(94)	203	
	9	B-1			61.00	11	Emergency	0	806	806	
	9	B-1			11.00	11	Total Statistics - Meals Served	5,949	(948)	5,001 *	
							To include meal statistics for proper cost determination and to agree with provider's records. 42 CFR 413.24 CMS Pub. 15-1, Sections 700, 2102.3, 2105.2, 2304, 2306 and 2328				
9	9	B-1			99.02	11	Nonreimbursable (Meals Served)	0	1,583	1,583	
	9	B-1			11.00	11	Total Statistics - Meals Served	* 5,001	1,583	6,584	
							To establish meal statistics for a nonreimbursable cost center. 42 CFR 413.24 CMS Pub. 15-1, Sections 700, 2102.3, 2105.2, 2304, 2306 and 2328				
10	9	B-1			96.00	3,4,7,8,10	Gift Shop (Square Feet)	0	103	103	
	9	B-1			99.00	3,4,7,8,10	Physician Office Space	0	945	945	
	9	B-1			3.00	3	Total Statistic - Square Feet	35,818	1,048	36,866 *	
	9	B-1			4.00	4	Total Statistic - Square Feet	35,818	1,048	36,866 *	
	9	B-1			7.00	7	Total Statistic - Square Feet	31,973	1,048	33,021 *	
	9	B-1			8.00	8	Total Statistic - Square Feet	30,261	1,048	31,309 *	
	9	B-1			10.00	10	Total Statistic - Square Feet	29,629	1,048	30,677 *	
							To establish the correct square footage in order to properly allocate indirect costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306				
11	9	B-1			99.01	3	Vacant/Unused Space (Square Feet)	0	277	277	
	9	B-1			3.00	3	Total Statistic - Square Feet	* 36,866	277	37,143 *	
							To establish the correct square footage in order to properly allocate indirect costs. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304 and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
MEMORIAL HOSPITAL - LOS BANOS							SEPTEMBER 1, 2009 THROUGH DECEMBER 31, 2009		1033352125		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.					
ADJUSTMENTS TO REPORTED STATISTICS											
12	9	B-1			5.00	3,4	Employee Benefits (Square Feet)	598	772	1,370	
	9	B-1			6.00	3,4	Administration and General	2,320	2,805	5,125	
	9	B-1			7.00	3,4	Maintenance and Repairs	927	923	1,850	
	9	B-1			8.00	3,4,7	Operation of Plant	1,712	1,706	3,418	
	9	B-1			9.00	3,4,7,8	Laundry and Linen	385	(300)	85	
	9	B-1			10.00	3,4,7,8	Housekeeping	247	(96)	151	
	9	B-1			11.00	3,4,7,8,10	Dietary	1,500	(984)	516	
	9	B-1			12.00	3,4,7,8,10	Cafeteria	844	9	853	
	9	B-1			14.00	3,4,7,8,10	Nursing Administration	606	146	752	
	9	B-1			15.00	3,4,7,8,10	Central Services & Supplies	948	(209)	739	
	9	B-1			16.00	3,4,7,8,10	Pharmacy	400	595	995	
	9	B-1			17.00	3,4,7,8,10	Medical Records & Library	903	1,245	2,148	
	9	B-1			25.00	3,4,7,8,10	Adults & Pediatrics	14,302	(2,560)	11,742	
	9	B-1			26.00	3,4,7,8,10	Intensive Care Unit	847	(157)	690	
	9	B-1			33.00	3,4,7,8,10	Nursery	492	(31)	461	
	9	B-1			37.00	3,4,7,8,10	Operating Room	2,219	917	3,136	
	9	B-1			39.00	3,4,7,8,10	Delivery Room & Labor Room	582	433	1,015	
	9	B-1			41.00	3,4,7,8,10	Radiology-Diagnostic	1,627	415	2,042	
	9	B-1			41.01	3,4,7,8,10	CT Scan	0	1,200	1,200	
	9	B-1			44.00	3,4,7,8,10	Laboratory	477	1,441	1,918	
	9	B-1			47.00	3,4,7,8,10	Blood Storing and Processing	0	55	55	
	9	B-1			49.00	3,4,7,8,10	Respiratory Therapy	261	86	347	
	9	B-1			50.00	3,4,7,8,10	Physical Therapy	0	60	60	
	9	B-1			53.00	3,4,7,8,10	Electrocardiology	155	(134)	21	
	9	B-1			61.00	3,4,7,8,10	Emergency	805	1,737	2,542	
	9	B-1			63.50	3,4,7,8,10	RHC	2,595	(1,227)	1,368	

-Continued on next page-

Provider Name							Fiscal Period		Provider NPI		Adjustments
MEMORIAL HOSPITAL - LOS BANOS							SEPTEMBER 1, 2009 THROUGH DECEMBER 31, 2009		1033352125		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>ADJUSTMENTS TO REPORTED STATISTICS</u>											
-Continued from previous page-											
12	9	B-1	97.01	3,4,7,8,10	Marketing		47	64	111		
	9	B-1	97.02	3,4,7,8,10	Foundation		19	92	111		
	9	B-1	3.00	3	Total Statistic - Square Feet	*	37,143	9,003	46,146		
	9	B-1	4.00	4	Total Statistic - Square Feet	*	36,866	9,003	45,869		
	9	B-1	7.00	7	Total Statistic - Square Feet	*	33,021	4,503	37,524		
	9	B-1	8.00	8	Total Statistic - Square Feet	*	31,309	2,797	34,106		
	9	B-1	10.00	10	Total Statistic - Square Feet	*	30,677	3,193	33,870		
To adjust square footage to agree with provider's records and for proper allocation of overhead costs. 42 CFR 413.20 and 413.24 CMS Pub.15-1, Sections 2300, 2304 and 2306											

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
MEMORIAL HOSPITAL - LOS BANOS							SEPTEMBER 1, 2009 THROUGH DECEMBER 31, 2009	1033352125	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										
13	4	D-1	I	XIX	9.00	1	Medi-Cal Inpatient Days - Adults and Pediatrics	348	(21)	327
	4A	D-1	II	XIX	42.00	4	Medi-Cal Inpatient Days - Nursery Days	205	(7)	198
	4A	D-1	II	XIX	43.00	4	Medi-Cal Inpatient Days - Intensive Care Unit	2	3	5
14	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$550,192	(\$62,022)	\$488,170
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	878,333	(316,496)	561,837
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	129,550	(15,779)	113,771
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	36,461	(5,643)	30,818
	6	D-4		XIX	41.01	2	Medi-Cal Ancillary Charges - CT Scan	123,619	(27,707)	95,912
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	376,111	(49,426)	326,685
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary Charges - Blood Clotting Factors	15,818	(4,542)	11,276
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	37,650	(7,407)	30,243
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	6,195	(5,655)	540
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	12,074	(2,340)	9,734
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	244,495	32,750	277,245
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	450,719	(82,728)	367,991
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	47,269	3,176	50,445
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	2,908,486	(543,819)	2,364,667
15	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$849,679	\$156,676	\$1,006,355
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	2,908,486	(543,819)	2,364,667
16	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$1,390,521	(\$148,524)	\$1,241,997
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: 9/1/2009 through 12/31/2009 Payment Period: 9/1/2009 through 7/31/2011 Report Date: 8/10/2011 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, 51541, and 51542</p>										

Provider Name							Fiscal Period	Provider NPI		Adjustments	
MEMORIAL HOSPITAL - LOS BANOS							SEPTEMBER 1, 2009 THROUGH DECEMBER 31, 2009	1033352125		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 OTHER MATTERS</u>											
17	1	E-3	III	XIX	59.00	1	Protested Amounts 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	*	\$139,522	(\$139,522)	\$0

*Balance carried forward from prior/to subsequent adjustments