

**REPORT
ON THE
COST REPORT REVIEW**

**ENLOE MEDICAL CENTER
CHICO, CALIFORNIA
PROVIDER NUMBER: 1417901091**

**FISCAL PERIOD ENDED
JUNE 30, 2010**

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

**Section Chief: Robert G. Kvick
Audit Supervisor: Kelly Ostrom
Auditors: Janice L. Varrone and Phil Perrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR
GOVERNOR

November 21, 2013

Kevin Woodward
Director of Finance
Enloe Medical Center
1531 Esplanade
Chico, CA 95926

PROVIDER: ENLOE MEDICAL CENTER
PROVIDER NO.: 1417901091
FISCAL PERIOD ENDED JUNE 30, 2010

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

In our opinion, the audited settlement for the fiscal period due the Provider in the amount of \$180,791 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

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

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

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.

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

Chief
Office of Administrative Appeals and Hearings
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 95899-7413

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 95814-5005
(916) 440-7700

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

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

Original Signed By

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

Certified

SUMMARY OF FINDINGS

Provider Name:
ENLOE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1417901091	Reported	\$ 2,863,735	
	Net Change	\$ (2,682,945)	
	Audited Amount Due Provider (State)	\$ 180,791	
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)		\$ 180,791	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
ENLOE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 180,791	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
ENLOE MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1417901091

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 25,814,219	\$ 27,312,112
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ 0	N/A
4.	\$	\$ 0	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ 25,814,219	\$ 27,312,112
6. Interim Payments (Adj 43)		\$ (22,950,484)	\$ (24,307,763)
7. Balance Due Provider (State)		\$ 2,863,735	\$ 3,004,349
8. Medi-Cal Overpayments (Adj 45 through 50)		\$ 0	\$ (100,974)
9. Noncontract AB 5 and AB 1183 Reduction (Adj 1A)		\$ 0	\$ (2,722,584)
10.	\$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ 2,863,735	\$ 180,791
		(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
ENLOE MEDICAL CENTERFiscal Period Ended:
June 30, 2010Provider No.
1417901091

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>2,722,584</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 02/24/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>2,722,584</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH APRIL 12, 2011 - HFPA<3 HOSPITALS

Provider Name:
ENLOE MEDICAL CENTER

Fiscal Period Ended:
June 30, 2010

Provider No.
1417901091

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>27,487,572</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>136,378</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>125,350</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>27,225,844</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>11,722</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,322.63</u></u>

AB 5 - 10 % Cost Reduction For Services From 07/01/08 Through 04/12/11

7. Audited Medi-Cal Days of Service from 07/01/08 Through 04/12/11 (excludes Administrative Days)	<u>11,722</u>
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ <u>27,225,844</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>2,722,584</u></u> (To Schedule A, Line 4)

SCHEDULE OF ADMINISTRATIVE DAY ANCILLARY COSTS

Provider Name:
ENLOE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

Provider NPI:
1417901091

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES **	RATIO COST TO CHARGES	Admin. Day Charges	Admin. Day Costs
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 19,763,499	\$ 140,014,167	0.141154	\$ 0	\$ 0
38.00	Recovery Room	4,446,655	30,299,186	0.146758	0	0
39.00	Delivery Room and Labor Room	2,736,389	10,448,228	0.261900	0	0
0.00	0.00	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	12,402,575	91,416,326	0.135671	42,775	5,803
41.01	Computerized Auto Tomography	0	0	0.000000	0	0
41.02	MRI	850,600	5,449,277	0.156094	0	0
41.03	Ultrasound	0	0	0.000000	0	0
41.04	Pet Scans	0	0	0.000000	0	0
42.00	Radiology - Therapeutic	4,180,557	19,767,058	0.211491	85,603	18,104
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	7,013,835	89,199,022	0.078631	127,011	9,987
46.00	Whole Blood & Packed Red Blood Cells	3,593,483	3,716,472	0.966907	0	0
46.30	Blood Clotting Factors Admin Costs	0	0	0.000000	0	0
49.00	Respiratory Therapy	4,925,780	36,320,107	0.135621	8,062	1,093
49.01	Pulmonary Function Testing	0	0	0.000000	0	0
50.00	Physical Therapy	8,591,296	15,711,040	0.546832	53,597	29,309
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	4,308,332	62,890,825	0.068505	0	0
53.01	Cardiac Rehabilitation	1,049,868	758,434	1.384258	0	0
54.00	Electroencephalography	222,570	1,903,221	0.116944	0	0
55.00	Medical Supplies Charged to Patients	14,128,463	45,816,285	0.308372	750	231
55.01	Implantable Devices	16,775,236	36,050,328	0.465328	0	0
56.00	Drugs Charged to Patients	33,712,847	156,020,658	0.216079	279,771	60,453
57.00	Renal Dialysis	852,377	2,693,816	0.316420	0	0
59.00	Other Ancillary Services	3,329,876	7,856,038	0.423862	0	0
59.01	Occupational Health	1,311,119	1,834,496	0.714703	0	0
60.00	Clinic	3,402,668	5,577,356	0.610086	0	0
60.01	Prompt Care	3,664,236	7,893,773	0.464193	0	0
60.02	Pediatric Outpatient Clinic	2,155,798	2,252,435	0.957097	0	0
60.03	Patient Education	814,691	302,045	2.697249	0	0
61.00	Emergency	14,209,836	111,966,315	0.126912	2,913	370
62.00	Observation Beds (Non-Distinct Part)	0	7,082,290	0.000000	0	0
63.50	RHC	624,698	505,654	1.235425	0	0
63.60	FQHC	0	0	0.000000	0	0
65.00	Ambulance Services	9,793,246	32,685,731	0.299618	0	0
88.00	Home Health Agency	6,539,436	0	0.000000	0	0
93.00	Hospice	1,369,127	0	0.000000	0	0
0.00		0	0	0.000000	0	0
0.00		0	0	0.000000	0	0
0.00		0	0	0.000000	0	0
	TOTAL	\$ 186,769,094	\$ 926,430,583		\$ 600,482	\$ 125,350

(To Schedule 3)

* From Schedule 8, Column 26

** From Schedule 5

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
ENLOE MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1417901091

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 25,980,637 \$ 27,487,572

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 41) \$ 47,025,258 \$ 49,933,7283. Inpatient Ancillary Service Charges (Adj 41) \$ 69,102,596 \$ 73,763,8314. Total Charges - Medi-Cal Inpatient Services \$ 116,127,854 \$ 123,697,5595. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 90,147,217 \$ 96,209,9876. 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:
ENLOE MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1417901091

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 12,446,510	\$ 13,221,315
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 13,534,127	\$ 14,266,257
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 25,980,637	\$ 27,487,572
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 25,980,637	\$ 27,487,572
	(To Schedule 2)	
9. \$	\$	0
10. Medi-Cal Coinsurance (Adj 42)	\$ (166,418)	\$ (175,460)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 25,814,219	\$ 27,312,112
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
ENLOE MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1417901091

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj)	63,956	63,956
2. Inpatient Days (include private, exclude swing-bed)	63,956	63,956
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	63,956	63,956
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 38 and 44)	8,646	9,047.50

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 30, Col 27)	\$ 70,528,810	\$ 70,257,103
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)	\$ 70,528,810	\$ 70,257,103

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 247,183,037	\$ 247,183,037
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 247,183,037	\$ 247,183,037
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 ÷ L 28)	\$ 0.285330	\$ 0.284231
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)	\$ 3,864.89	\$ 3,864.89
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)	\$ 70,528,810	\$ 70,257,103

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 ÷ L 2)	\$ 1,102.77	\$ 1,098.52
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 9,534,549	\$ 9,938,860
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 3,999,578	\$ 4,327,397
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 13,534,127	\$ 14,266,257

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
ENLOE MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1417901091

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 43, Col 27)	\$ 2,638,078	\$ 2,626,806
2. Total Inpatient Days (Adj)	<u>2,720</u>	<u>2,720</u>
3. Average Per Diem Cost	\$ 969.88	\$ 965.74
4. Medi-Cal Inpatient Days (Adj 38 and 44)	<u>1,497</u>	<u>1,519.75</u>
5. Cost Applicable to Medi-Cal	\$ <u>1,451,910</u>	\$ <u>1,467,683</u>
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 31, Col 27)	\$ 15,181,059	\$ 15,130,061
7. Total Inpatient Days (Adj)	<u>6,384</u>	<u>6,384</u>
8. Average Per Diem Cost	\$ 2,377.99	\$ 2,370.00
9. Medi-Cal Inpatient Days (Adj 38 and 44)	<u>962</u>	<u>1,077.75</u>
10. Cost Applicable to Medi-Cal	\$ <u>2,287,626</u>	\$ <u>2,554,268</u>
NICU		
11. Total Inpatient Routine Cost (Sch 8, Line 32, Col 27)	\$ 216,119	\$ 215,178
12. Total Inpatient Days (Adj)	<u>98</u>	<u>98</u>
13. Average Per Diem Cost	\$ 2,205.30	\$ 2,195.69
14. Medi-Cal Inpatient Days (Adj 38)	<u>73</u>	<u>77.00</u>
15. Cost Applicable to Medi-Cal	\$ <u>160,987</u>	\$ <u>169,068</u>
CORONARY CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Adj)	<u>0</u>	<u>0</u>
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	<u>0</u>	<u>0</u>
20. Cost Applicable to Medi-Cal	\$ <u>0</u>	\$ <u>0</u>
BURN INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 34, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	<u>0</u>	<u>0</u>
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	<u>0</u>	<u>0</u>
25. Cost Applicable to Medi-Cal	\$ <u>0</u>	\$ <u>0</u>
SURGICAL INTENSIVE CARE UNIT		
26. Total Inpatient Routine Cost (Sch 8, Line 35, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Adj)	<u>0</u>	<u>0</u>
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	<u>0</u>	<u>0</u>
30. Cost Applicable to Medi-Cal	\$ <u>0</u>	\$ <u>0</u>
ADMINISTRATIVE DAYS		
31. Per Diem Rate (Adj 39)	\$ 351.26	\$ 351.49
32. Medi-Cal Inpatient Days (Adj 39)	<u>282</u>	<u>388.00</u>
33. Cost Applicable to Medi-Cal	\$ <u>99,055</u>	\$ <u>136,378</u>
ADMINISTRATIVE DAYS		
34. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
35. Medi-Cal Inpatient Days (Adj)	<u>0</u>	<u>0</u>
36. Cost Applicable to Medi-Cal	\$ <u>0</u>	\$ <u>0</u>
37. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ <u>3,999,578</u>	\$ <u>4,327,397</u>

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
ENLOE MEDICAL CENTERFiscal Period Ended:
JUNE 30, 2010Provider NPI:
1417901091

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Adj)	\$ 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
25. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
26. 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:
ENLOE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 0.00	ALLOC COST 0.00	ALLOC COST 0.00	ACCUMULATE COST	ADMINISTRATIVE & GENERAL 6.06
ANCILLARY COST CENTERS												
37.00 Operating Room	0	1,744,305	21,021	496,215	1,877	360,556	420,669	0	0	0	15,983,251	880,264
38.00 Recovery Room	0	486,180	0	0	1,920	78,025	91,033	0	0	0	3,710,926	204,376
39.00 Delivery Room and Labor Room	0	254,718	1,274	36,757	5,630	26,906	31,391	0	0	0	2,147,793	118,288
	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	911,110	18,856	560,539	15,742	235,410	274,658	0	0	0	10,125,454	557,651
41.01 Computerized Auto Tomography	0	0	0	0	0	0	0	0	0	0	0	0
41.02 MRI	0	0	0	0	0	14,033	16,372	0	0	0	783,746	43,164
41.03 Ultrasound	0	0	0	0	0	0	0	0	0	0	0	0
41.04 Pet Scans	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	267,884	1,656	312,432	281	50,903	59,390	0	0	0	3,254,827	179,257
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	650,814	4,841	238,918	36	229,700	267,996	0	0	0	6,107,829	336,384
46.00 Whole Blood & Packed Red Blood Cells	0	18,286	0	9,189	65,761	9,570	11,166	0	0	0	3,163,999	174,255
46.30 Blood Clotting Factors Admin Costs	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	549,285	2,293	64,324	2,661	93,529	109,123	0	0	0	4,227,284	232,814
49.01 Pulmonary Function Testing	0	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	983,471	7,262	542,161	254	40,458	47,203	0	0	0	7,354,216	405,027
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	369,942	6,498	174,594	230	161,953	188,954	0	0	0	3,543,825	195,173
53.01 Cardiac Rehabilitation	0	115,621	1,529	64,324	122	1,953	2,279	0	0	0	866,246	47,708
54.00 Electroencephalography	0	16,632	1,274	18,378	90	4,901	5,718	0	0	0	165,157	9,096
55.00 Medical Supplies Charged to Patients	0	0	1,147	0	260,779	117,983	137,654	0	0	0	12,377,784	681,696
55.01 Implantable Devices	0	0	0	0	318,806	92,835	108,312	0	0	0	14,765,819	813,215
56.00 Drugs Charged to Patients	0	0	0	0	480,261	401,775	468,760	0	0	0	22,718,393	1,251,196
57.00 Renal Dialysis	0	0	0	0	0	6,937	8,093	0	0	0	781,684	43,051
59.00 Other Ancillary Services	0	313,275	7,517	183,783	4,754	20,230	23,603	0	0	0	2,736,057	150,686
59.01 Occupational Health	0	129,522	3,695	156,216	0	4,724	5,512	0	0	0	1,099,221	60,539
60.00 Clinic	0	301,146	3,695	229,729	2,812	14,362	16,757	0	0	0	2,573,010	141,706
60.01 Prompt Care	0	350,465	5,223	156,216	2,948	20,328	23,717	0	0	0	2,793,302	153,839
60.02 Pediatric Outpatient Clinic	0	224,519	6,370	165,405	26	5,800	6,767	0	0	0	1,746,822	96,205
60.03 Patient Education	0	94,654	1,401	55,135	60	778	907	0	0	0	691,960	38,109
61.00 Emergency	0	1,377,634	8,154	395,134	13,204	288,329	336,400	0	0	0	11,662,224	642,287
62.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
63.50 RHC	0	68,612	0	0	16	1,302	1,519	0	0	0	530,856	29,236
63.60 FQHC	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Ambulance Services	0	910,476	5,606	238,918	2,159	84,170	98,203	0	0	0	7,793,264	429,207
69.10 CMHC	0	0	0	0	0	0	0	0	0	0	0	0
69.20 Outpatient Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
69.30 Outpatient Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
69.40 Outpatient Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	675,232	12,995	0	2,194	0	0	0	0	0	5,788,448	318,794
71.01 Home Health Agency 2	0	0	0	0	0	0	0	0	0	0	0	0
85.01 Pcreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
85.02 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
88.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	160,518	1,656	0	232	0	0	0	0	0	1,186,309	65,335
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Offices	0	0	6,243	0	0	0	0	0	0	0	6,243	344
100.00 Touchstone	0	127,763	2,421	45,946	4	0	0	0	0	0	985,196	54,259
100.01 Arcadian House	0	0	0	0	0	0	0	0	0	0	12,547	691
100.02 Guest Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Public Relations	0	18,738	2,930	36,757	13	0	0	0	0	0	776,677	42,775
100.04 Foundation	0	0	0	0	0	0	0	0	0	0	906,205	49,908
100.05 Helipad	0	0	0	0	0	0	0	0	0	0	15,891	875

Provider Name:
ENLOE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	OTHER GEN SVC (SPECIFIC) 19.00	NONPHYSICIAN ANESTHETIST 19.02	NURSING SCHOOL 19.03	I & R SVC SAL & BENEFITS 20.00	I&R OTHER PROGRAM COSTS 21.00	PARAMEDICAL EDUCATION PROGRAM 22.00	ALLOC COST 23.00	ALLOC COST 24.00	SUBTOTAL 24.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 25.00	COST 26.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	19,763,499		19,763,499
38.00 Recovery Room	0	0	0	0	0	0	0	0	4,446,655		4,446,655
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	2,736,389		2,736,389
	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	12,402,575		12,402,575
41.01 Computerized Auto Tomography	0	0	0	0	0	0	0	0	0		0
41.02 MRI	0	0	0	0	0	0	0	0	850,600		850,600
41.03 Ultrasound	0	0	0	0	0	0	0	0	0		0
41.04 Pet Scans	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	4,180,557		4,180,557
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	7,013,835		7,013,835
46.00 Whole Blood & Packed Red Blood Cells	0	0	0	0	0	0	0	0	3,593,483		3,593,483
46.30 Blood Clotting Factors Admin Costs	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	4,925,780		4,925,780
49.01 Pulmonary Function Testing	0	0	0	0	0	0	0	0	0		0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	8,591,296		8,591,296
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	4,308,332		4,308,332
53.01 Cardiac Rehabilitation	0	0	0	0	0	0	0	0	1,049,868		1,049,868
54.00 Electroencephalography	0	0	0	0	0	0	0	0	222,570		222,570
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	14,128,463		14,128,463
55.01 Implantable Devices	0	0	0	0	0	0	0	0	16,775,236		16,775,236
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	33,712,847		33,712,847
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	852,377		852,377
59.00 Other Ancillary Services	0	0	0	0	0	0	0	0	3,329,876		3,329,876
59.01 Occupational Health	0	0	0	0	0	0	0	0	1,311,119		1,311,119
60.00 Clinic	0	0	0	0	0	0	0	0	3,402,668		3,402,668
60.01 Prompt Care	0	0	0	0	0	0	0	0	3,664,236		3,664,236
60.02 Pediatric Outpatient Clinic	0	0	0	0	0	0	0	0	2,155,798		2,155,798
60.03 Patient Education	0	0	0	0	0	0	0	0	814,691		814,691
61.00 Emergency	0	0	0	0	0	0	0	0	14,209,836		14,209,836
62.00 Observation Beds (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
63.50 RHC	0	0	0	0	0	0	0	0	624,698		624,698
63.60 FQHC	0	0	0	0	0	0	0	0	0		0
65.00 Ambulance Services	0	0	0	0	0	0	0	0	9,793,246		9,793,246
69.10 CMHC	0	0	0	0	0	0	0	0	0		0
69.20 Outpatient Physical Therapy	0	0	0	0	0	0	0	0	0		0
69.30 Outpatient Occupational Therapy	0	0	0	0	0	0	0	0	0		0
69.40 Outpatient Speech Pathology	0	0	0	0	0	0	0	0	0		0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	6,539,436		6,539,436
71.01 Home Health Agency 2	0	0	0	0	0	0	0	0	0		0
85.01 Pcreas Acquisition	0	0	0	0	0	0	0	0	0		0
85.02 Intestinal Acquisition	0	0	0	0	0	0	0	0	0		0
88.00 Interest Expense	0	0	0	0	0	0	0	0	0		0
93.00 Hospice	0	0	0	0	0	0	0	0	1,369,127		1,369,127
	0	0	0	0	0	0	0	0	0		0
	0	0	0	0	0	0	0	0	0		0
	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop, & Canteen	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	689,576		689,576
100.00 Touchstone	0	0	0	0	0	0	0	0	1,333,648		1,333,648
100.01 Arcadian House	0	0	0	0	0	0	0	0	99,174		99,174
100.02 Guest Meals	0	0	0	0	0	0	0	0	335,477		335,477
100.03 Public Relations	0	0	0	0	0	0	0	0	886,088		886,088
100.04 Foundation	0	0	0	0	0	0	0	0	1,049,365		1,049,365
100.05 Helipad	0	0	0	0	0	0	0	0	61,302		61,302

Provider Name:
ENLOE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	EMP BENE (GROSS SALARIES) 5.00 (Adj 35) (Adj)	TELECOMMU ICATIONS (PHONES) 6.01 (Adj 36) (Adj)	DATA PROCESSING (MACHINE TIME) 6.02 (Adj) (Adj)	PURCHASING (COST OF SUPPLY) 6.03 (Adj) (Adj)	ADMITTING/ REGISTRATION (GROSS CHRGS) 6.04 (Adj) (Adj)	PATIENT ACCT. COLLECTIONS (GROSS CHRGS) 6.05 (Adj) (Adj)	STAT 0.00 (Adj) (Adj)	STAT 0.00 (Adj) (Adj)	STAT 0.00 (Adj) (Adj)	RECON- CILIATION 6a.06	ADM & GEN (ACCU COST) 6.06	MANT & REPAIRS (SQ FT) 7.00 (Adj 33,34,37) (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	9,081,565	165	54	83,887	140,014,167	140,014,167				0	39,077
38.00	Recovery Room	2,531,255	0	0	85,783	30,299,186	30,299,186				3,710,926	1,471
39.00	Delivery Room and Labor Room	1,326,168	10	4	251,585	10,448,228	10,448,228				2,147,793	4,437
0.00											0	
41.00	Radiology - Diagnostic	4,743,611	148	61	703,443	91,416,326	91,416,326				10,125,454	31,166
41.01	Computerized Auto Tomography	0	0	0	0	0	0				0	0
41.02	MRI	0	0	0	0	5,449,277	5,449,277				783,746	96
41.03	Ultrasound	0	0	0	0	0	0				0	0
41.04	Pet Scans	0	0	0	0	0	0				0	0
42.00	Radiology - Therapeutic	1,394,714	13	34	12,575	19,767,058	19,767,058				3,254,827	17,550
43.00	Radioisotope	0	0	0	0	0	0				0	0
44.00	Laboratory	3,388,403	38	26	1,621	89,199,022	89,199,022				6,107,829	5,114
46.00	Whole Blood & Packed Red Blood Cells	95,204	0	1	2,938,536	3,716,472	3,716,472				3,163,999	236
46.30	Blood Clotting Factors Admin Costs	0	0	0	0	0	0				0	0
49.00	Respiratory Therapy	2,859,801	18	7	118,920	36,320,107	36,320,107				4,227,284	8,300
49.01	Pulmonary Function Testing	0	0	0	0	0	0				0	0
50.00	Physical Therapy	5,120,353	57	59	11,347	15,711,040	15,711,040				7,354,216	16,712
51.00	Occupational Therapy	0	0	0	0	0	0				0	0
52.00	Speech Pathology	0	0	0	0	0	0				0	0
53.00	Electrocardiology	1,926,072	51	19	10,292	62,890,825	62,890,825				3,543,825	6,403
53.01	Cardiac Rehabilitation	601,969	12	7	5,453	758,434	758,434				866,246	1,613
54.00	Electroencephalography	86,591	10	2	4,026	1,903,221	1,903,221				165,157	1,151
55.00	Medical Supplies Charged to Patients	0	9	0	11,652,948	45,816,285	45,816,285				12,377,784	854
55.01	Implantable Devices	0	0	0	14,245,867	36,050,328	36,050,328				14,765,819	0
56.00	Drugs Charged to Patients	0	0	0	21,460,503	156,020,658	156,020,658				22,718,393	1,934
57.00	Renal Dialysis	0	0	0	0	2,693,816	2,693,816				781,684	520
59.00	Other Ancillary Services	1,631,037	59	20	212,429	7,856,038	7,856,038				2,736,057	6,197
59.01	Occupational Health	674,346	29	17	0	1,834,496	1,834,496				1,099,221	1,640
60.00	Clinic	1,567,887	29	25	125,646	5,577,356	5,577,356				2,573,010	13,632
60.01	Prompt Care	1,824,665	41	17	131,715	7,893,773	7,893,773				2,793,302	11,971
60.02	Pediatric Outpatient Clinic	1,168,940	50	18	1,152	2,252,435	2,252,435				1,746,822	5,928
60.03	Patient Education	492,805	11	6	2,700	302,045	302,045				691,960	1,105
61.00	Emergency	7,172,529	64	43	590,014	111,966,315	111,966,315				11,662,224	7,012
62.00	Observation Beds (Non-Distinct Part)	0	0	0	0	0	0				0	0
63.50	RHC	357,221	0	0	719	505,654	505,654				530,856	1,860
63.60	FQHC	0	0	0	0	0	0				0	0
65.00	Ambulance Services	4,740,310	44	26	96,495	32,685,731	32,685,731				7,793,264	7,707
69.10	CMHC	0	0	0	0	0	0				0	0
69.20	Outpatient Physical Therapy	0	0	0	0	0	0				0	0
69.30	Outpatient Occupational Therapy	0	0	0	0	0	0				0	0
69.40	Outpatient Speech Pathology	0	0	0	0	0	0				0	0
71.00	Home Health Agency	3,515,535	102	0	98,038						5,788,448	12,674
71.01	Home Health Agency 2	0	0	0	0	0	0				0	0
85.01	Pacreas Acquisition	0	0	0	0	0	0				0	0
85.02	Intestinal Acquisition	0	0	0	0	0	0				0	0
88.00	Interest Expense	0	0	0	0	0	0				0	0
93.00	Hospice	835,720	13	0	10,360						1,186,309	3,461
0.00											0	
0.00											0	
0.00											0	
95 NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop, & Canteen	0	0	0	0						0	0
98.00	Physicians' Private Offices	0	49	0	0						6,243	0
100.00	Touchstone	665,184	19	5	173						985,196	6,952
100.01	Arcadian House	0	0	0	0						12,547	2,549
100.02	Guest Meals	0	0	0	0						0	0
100.03	Public Relations	97,559	23	4	573						776,677	1,917
100.04	Foundation	0	0	0	0						906,205	2,766
100.05	Helipad	0	0	0	0						15,891	1,321

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
ENLOE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		EMP BENE (GROSS SALARIES) 5.00 (Adj 35) (Adj)	TELECOMMU ICATIONS (PHONES) 6.01 (Adj 36) (Adj)	DATA PROCESSING (MACHINE TIME) 6.02 (Adj) (Adj)	PURCHASING (COST OF SUPPLY) 6.03 (Adj) (Adj)	ADMITTING/ REGISTRATION (GROSS CHRG) 6.04 (Adj) (Adj)	PATIENT ACCT. COLLECTIONS (GROSS CHRG) 6.05 (Adj) (Adj)	STAT 0.00 (Adj) (Adj)	STAT 0.00 (Adj) (Adj)	STAT 0.00 (Adj) (Adj)	RECON- CILIATION 6a.06	ADM & GEN (ACCUM COST) 6.06	MANT & REPAIRS (SQ FT) 7.00 (Adj 33,34,37) (Adj)
100.06	Chico Practice Mgmt	127,743	20	0	0							119,672	0
100.07	Other Nonreimbursable Cost Centers	99,280	0	0	0							1,984,271	42,415
0.00												0	
0.00												0	
0.00												0	
0.00												0	
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0.00												0	
TOTAL		136,744,374	2,346	1,129	54,889,149	1,246,449,168	1,246,449,168	0	0	0		268,324,883	718,224
COST TO BE ALLOCATED		26,264,618	298,885	10,374,571	1,228,354	3,209,782	3,744,920	0	0	0		14,777,766	4,868,555
UNIT COST MULTIPLIER - SCH 8		0.192071	127.402134	9189.168719	0.022379	0.002575	0.003004	0.000000	0.000000	0.000000		0.055074	6.778602

Provider Name:
ENLOE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

	NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT (Adj)	STAT (Adj)
	19.02 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
ANCILLARY COST CENTERS							
37.00	Operating Room						
38.00	Recovery Room						
39.00	Delivery Room and Labor Room						
0.00							
41.00	Radiology - Diagnostic						
41.01	Computerized Auto Tomography						
41.02	MRI						
41.03	Ultrasound						
41.04	Pet Scans						
42.00	Radiology - Therapeutic						
43.00	Radioisotope						
44.00	Laboratory						
46.00	Whole Blood & Packed Red Blood Cells						
46.30	Blood Clotting Factors Admin Costs						
49.00	Respiratory Therapy						
49.01	Pulmonary Function Testing						
50.00	Physical Therapy						
51.00	Occupational Therapy						
52.00	Speech Pathology						
53.00	Electrocardiology						
53.01	Cardiac Rehabilitation						
54.00	Electroencephalography						
55.00	Medical Supplies Charged to Patients						
55.01	Implantable Devices						
56.00	Drugs Charged to Patients						
57.00	Renal Dialysis						
59.00	Other Ancillary Services						
59.01	Occupational Health						
60.00	Clinic						
60.01	Prompt Care						
60.02	Pediatric Outpatient Clinic						
60.03	Patient Education						
61.00	Emergency						
62.00	Observation Beds (Non-Distinct Part)						
63.50	RHC						
63.60	FQHC						
65.00	Ambulance Services						
69.10	CMHC						
69.20	Outpatient Physical Therapy						
69.30	Outpatient Occupational Therapy						
69.40	Outpatient Speech Pathology						
71.00	Home Health Agency						
71.01	Home Health Agency 2						
85.01	Pacreas Acquisition						
85.02	Intestinal Acquisition						
88.00	Interest Expense						
93.00	Hospice						
0.00							
0.00							
0.00							
95 NONREIMBURSABLE COST CENTERS							
96.00	Gift, Flower, Coffee Shop, & Canteen						
98.00	Physicians' Private Offices						
100.00	Touchstone						
100.01	Arcadian House						
100.02	Guest Meals						
100.03	Public Relations						
100.04	Foundation						
100.05	Helipad						

TRIAL BALANCE OF EXPENSES

Provider Name:
ENLOE MEDICAL CENTER

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 12,761,783	\$ 0	\$ 12,761,783
38.00	Recovery Room	3,047,162	0	3,047,162
39.00	Delivery Room and Labor Room	1,771,639	0	1,771,639
			0	0
41.00	Radiology - Diagnostic	7,963,037	0	7,963,037
41.01	Computerized Auto Tomography	0	0	0
41.02	MRI	752,873	0	752,873
41.03	Ultrasound	0	0	0
41.04	Pet Scans	0	0	0
42.00	Radiology - Therapeutic	2,485,431	0	2,485,431
43.00	Radioisotope	0	0	0
44.00	Laboratory	4,692,174	0	4,692,174
46.00	Whole Blood & Packed Red Blood Cells	3,049,033	0	3,049,033
46.30	Blood Clotting Factors Admin Costs	0	0	0
49.00	Respiratory Therapy	3,370,307	0	3,370,307
49.01	Pulmonary Function Testing	0	0	0
50.00	Physical Therapy	5,662,657	0	5,662,657
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	2,612,111	0	2,612,111
53.01	Cardiac Rehabilitation	673,608	0	673,608
54.00	Electroencephalography	113,214	0	113,214
55.00	Medical Supplies Charged to Patients	11,856,591	0	11,856,591
55.01	Implantable Devices	14,245,867	0	14,245,867
56.00	Drugs Charged to Patients	21,359,101	0	21,359,101
57.00	Renal Dialysis	764,469	0	764,469
59.00	Other Ancillary Services	2,256,138	(99,821)	2,156,317
59.01	Occupational Health	792,650	0	792,650
60.00	Clinic	3,663,481	(1,716,430)	1,947,051
60.01	Prompt Care	2,184,055	0	2,184,055
60.02	Pediatric Outpatient Clinic	1,312,962	0	1,312,962
60.03	Patient Education	534,381	0	534,381
61.00	Emergency	9,358,336	(144,733)	9,213,603
62.00	Observation Beds (Non-Distinct Part)	0	0	0
63.50	RHC	451,569	0	451,569
63.60	FQHC	0	0	0
65.00	Ambulance Services	6,415,078	3,600	6,418,678
69.10	CMHC	0	0	0
69.20	Outpatient Physical Therapy	0	0	0
69.30	Outpatient Occupational Therapy	0	0	0
69.40	Outpatient Speech Pathology	0	0	0
71.00	Home Health Agency	5,044,180	0	5,044,180
71.01	Home Health Agency 2	0	0	0
85.01	Pacreas Acquisition	0	0	0
85.02	Intestinal Acquisition	0	0	0
88.00	Interest Expense	0	0	0
93.00	Hospice	1,009,335	0	1,009,335
			0	0
			0	0
			0	0
95.00	SUBTOTAL	\$ 281,633,766	\$ (2,797,137)	\$ 278,836,629
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop, & Canteen	0	0	0
98.00	Physicians' Private Offices	0	0	0
100.00	Touchstone	779,840	0	779,840
100.01	Arcadian House	1,837	0	1,837

Provider Name							Fiscal Period			Provider NPI		Adjustments
ENLOE MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1417901091		50
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>MEMORANDUM ADJUSTMENT</u>												
1A	1	Not Reported					AB 5 and 1183 Reduction 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 in Noncontract Schedule A and incorporated on Noncontract Schedule 1, Line 9. W&I Code 14105.19			\$0	\$2,722,584	\$2,722,584

Provider Name							Fiscal Period	Provider NPI		Adjustments
ENLOE MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010	1417901091		50
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>										
1	10A	A			5.00	7	Employee Benefits	\$26,560,907	(\$23,924)	\$26,536,983 *
	10A	A			100.07	7	Other Nonreimbursable Cost Centers To reclassify physician recruiting expenses to a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328	1,558,942	23,924	1,582,866 *
2	10A	A			6.06	7	Other Administrative and General	\$12,943,545	(\$439,571)	\$12,503,974 *
	10A	A			11.00	7	Dietary To reclassify Morrison Management Specialists physician catering expenses for proper cost allocation. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, and 2306	3,469,762	439,571	3,909,333
3	10A	A			6.06	7	Other Administrative and General	* \$12,503,974	(\$3,600)	\$12,500,374 *
	10A	A			65.00	7	Ambulance Services To reclassify Colusa Ambulance Bond expense from Other Administrative and General to Ambulance Services for proper cost allocation. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2304 and 2306	6,415,078	3,600	6,418,678
4	10A	A			6.06	7	Other Administrative and General	* \$12,500,374	(\$92,588)	\$12,407,786 *
	10A	A			100.06	7	Chico Practice Management To reclassify Chico Practice Management expenses to a nonreimbursable cost center for proper cost finding and in conjunction with adjustments 35 and 36. 42 CFR 413.17, 413.20, and 413.24 CMS Pub. 15-1, Sections 2150.2, 2150.3, 2300, 2304, and 2328	0	92,588	92,588

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments		
ENLOE MEDICAL CENTER			JULY 1, 2009 THROUGH JUNE 30, 2010				1417901091		50		
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Work Sheet								Part	Title
RECLASSIFICATIONS OF REPORTED COSTS											
5	10A	A			6.06	7	Other Administrative and General	*	\$12,407,786	(\$86,000)	\$12,321,786 *
	10A	A			100.07	7	Other Nonreimbursable Cost Centers To reclassify expense for assets that should have been capitalized to a nonreimbursable cost center. 42 CFR 413.20, 413.24, and 413.134 CMS Pub. 15-1, Sections 108, 2300, 2304, and 2328	*	1,582,866	86,000	1,668,866 *
6	10A	A			6.06	7	Other Administrative and General	*	\$12,321,786	(\$74,462)	\$12,247,324 *
	10A	A			100.07	7	Other Nonreimbursable Cost Centers To reclassify ECG Management Consultant physician recruitment expenses to a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328	*	1,668,866	74,462	1,743,328 *
7	10A	A			6.06	7	Other Administrative and General	*	\$12,247,324	(\$43,399)	\$12,203,925 *
	10A	A			100.07	7	Other Nonreimbursable Cost Centers To reclassify the property tax expense not related to patient care to a nonreimbursable cost center in conjunction with adjustment 22. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304	*	1,743,328	43,399	1,786,727 *
8	10A	A			6.06	7	Other Administrative and General	*	\$12,203,925	(\$261)	\$12,203,664 *
	10A	A			100.07	7	Other Nonreimbursable Cost Centers To reclassify Butte Creek Country Club physician recruiting expenses to a nonreimbursable cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, and 2328	*	1,786,727	261	1,786,988

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
ENLOE MEDICAL CENTER			JULY 1, 2009 THROUGH JUNE 30, 2010				1417901091		50	
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 COSTS</u>										
9	10A	A			5.00	7	Employee Benefits	* \$26,536,983	(\$241,719)	\$26,295,264 *
	10A	A			25.00	7	Adults and Pediatrics	42,496,098	(173,504)	42,322,594
	10A	A			59.00	7	Other Ancillary Services	2,256,138	(99,821)	2,156,317
	10A	A			60.00	7	Clinic	3,663,481	(1,716,430)	1,947,051
	10A	A			61.00	7	Emergency	9,358,336	(144,733)	9,213,603
							To adjust the reported management fees to agree with the Audited Financial Statements. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
10	10A	A			5.00	7	Employee Benefits	* \$26,295,264		
							To eliminate pension plan expense due to failure to meet pension plan requirements per CMS Guidelines and for failure to liquidate an expensed liability within one year. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2140.3, 2142.3, 2142.5, 2142.6, 2300, and 2304		(\$19,373)	
11							To eliminate non-employee family picnic expenses not related to patient care. 42 CFR 413.9 (c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, and 2328		(17,366)	
12							To eliminate non-employee award dinner expenses not related to patient care. 42 CFR 413.9 (c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, and 2328		(10,743)	
13							To eliminate Littler Mendelson legal expenses due to insufficient documentation of necessity, reasonableness, and relationship to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		(10,611) (\$58,093)	\$26,237,171 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
ENLOE MEDICAL CENTER			JULY 1, 2009 THROUGH JUNE 30, 2010				1417901091		50	
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 COSTS</u>										
14	10A	A			5.00	7	Employee Benefits	* \$26,237,171		
							To eliminate non-employee holiday party expenses not related to patient care. 42 CFR 413.9 (c)(3), 413.20, and 413.24 CMS Pub. 15-1, Sections 2102.3, 2300, 2304, and 2328		(\$10,347)	
15							To eliminate Wilke, Fleury, Hoffelt, Gould & Birney legal expenses due to insufficient documentation of necessity, reasonableness, and relationship to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		(5,072)	
16							To eliminate flower expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(4,216)	
17							To eliminate advertising costs not related to patient care. 42 CFR 413.9(b)(2) / CMS Pub. 15-1, Sections 2102.3 and 2136.2		(2,962)	
18							To eliminate disc jockey expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105.8		(1,495)	
									(\$24,092)	\$26,213,079
19	10A	A			6.04	7	Admitting/Registration	\$2,509,269	(\$13,687)	\$2,495,582
							To eliminate admitting expense due to insufficient documentation of necessity, reasonableness, and relationship to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			
20	10A	A			6.06	7	Other Administrative and General	* \$12,203,664	\$106,367	\$12,310,031 *
							To reverse the provider's elimination of Other Entities expense in conjunction with adjustment 4. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ENLOE MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1417901091		50
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 COSTS</u>											
21	10A	A			6.06	7	Other Administrative and General	* \$12,310,031			
							To eliminate accrued actuarial malpractice reserves due to lack of documentation the liability was liquidated as required by regulation. CFR 413.20 and 413.24 CMS Pub 15-1, Sections 2161, 2162, 2304, and 2305		(\$90,075)		
22							To reverse the provider's removal of nonallowable costs so they can be included in a nonreimbursable cost center for proper allocation of costs in conjunction with adjustment 7. 42 CFR 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2328 CMS Pub. 15-2, Section 3613		11,842		
23							To eliminate construction consulting expense that should have been capitalized. 42 CFR 413.20 and 413.134 / CMS Pub. 15-1, Sections 108 and 2300		(11,819)		
24							To eliminate flashlight expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(5,250)		
25							To eliminate gift expenses due to insufficient documentation of necessity, reasonableness, and relationship to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304		(5,214)		
26							To eliminate flower expenses not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3		(3,755)		
27							To eliminate Butte Creek County Club membership costs related to social, fraternal, or similar types of organizations. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Sections 2102.3 and 2138.3		(3,611)		
28							To eliminate Board of Pharmacy fine not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2122.1		(1,000)		
									(\$108,882)	\$12,201,149 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ENLOE MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1417901091		50
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 COSTS</u>											
29	10A	A			6.06	7	Other Administrative and General	*	\$12,201,149		
							To eliminate doctor meal expense due to insufficient documentation of necessity, reasonableness, and relationship to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			(\$718)	
30							To eliminate memorial/mortuary expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3			(710)	
31							To eliminate CEO recruiting meal expenses due to insufficient documentation of necessity, reasonableness, and relationship to patient care. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			(377)	
32							To eliminate CEO and CFO meal expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Section 2102.3			(104)	
										(\$1,909)	
										\$12,199,240	

*Balance carried forward from prior/to subsequent adjustments

Provider Name			Fiscal Period				Provider NPI		Adjustments	
ENLOE MEDICAL CENTER			JULY 1, 2009 THROUGH JUNE 30, 2010				1417901091		50	
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>										
33	9	B-1		6.06	3	Other Administrative and General (Square Feet)	42,193	(1,370)	40,823	
	9	B-1		100.07	3,7,8,10	Other Nonreimbursable Cost Centers	41,045	1,370	42,415	
	9	B-1		7.00	7	Total - Square Feet	713,244	1,370	714,614 *	
	9	B-1		8.00	8	Total - Square Feet	440,344	1,370	441,714 *	
	9	B-1		10.00	10	Total - Square Feet	429,998	1,370	431,368 *	
To reclassify MD recruiting statistics to a nonreimbursable cost center for proper cost allocation. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2328										
34	9	B-1		65.00	3,7,8,10	Ambulance Services (Square Feet)	5,838	1,869	7,707	
	9	B-1		100.00	3,7,8,10	Touchstone	6,532	420	6,952	
	9	B-1		3.00	3	Total - Square Feet	817,506	2,289	819,795 *	
	9	B-1		7.00	7	Total - Square Feet	* 714,614	2,289	* 716,903 *	
	9	B-1		8.00	8	Total - Square Feet	* 441,714	2,289	* 444,003 *	
	9	B-1		10.00	10	Total - Square Feet	* 431,368	2,289	* 433,657 *	
To reconcile the reported square footage statistics to agree with the provider's records. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304										
35	9	B-1		6.06	5	Other Administrative and General (Gross Salaries)	6,438,338	(127,743)	6,310,595	
	9	B-1		100.06	5	Chico Practice Management	0	127,743	127,743	
To establish Chico Practice Management gross salary statistics in conjunction with adjustments 4 and 36. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2306 and 2328										
36	9	B-1		100.06	6.01	Chico Practice Management (Phones)	0	20	20	
	9	B-1		6.01	6.01	Total - Phones	2,326	20	2,346	
To establish Chico Practice Management phone statistics in conjunction with adjustments 4 and 35. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2306 and 2328										

Provider Name							Fiscal Period			Provider NPI		Adjustments
ENLOE MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1417901091		50
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 REPORTED STATISTICS</u>												
37	9	B-1			100.05	3	Helipad (Square Feet)	0	3,782	3,782		
	9	B-1			100.05	7,8,10	Helipad	0	1,321	1,321		
	9	B-1			3.00	3	Total - Square Feet	*	819,795	823,577		
	9	B-1			7.00	7	Total - Square Feet	*	716,903	718,224		
	9	B-1			8.00	8	Total - Square Feet	*	444,003	445,324		
	9	B-1			10.00	10	Total - Square Feet	*	433,657	434,978		
To establish Helipad square footage in order to properly allocate 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
ENLOE MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010	1417901091		50
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										
38	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	8,646.00	418.00	9,064.00 *
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	1,497.00	30.00	1,527.00 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	962.00	119.00	1,081.00 *
	4A	D-1	II	XIX	43.01	4	Medi-Cal Days - NICU	73.00	4.00	77.00
39	4A	Supplemental 7					Medi-Cal Administrative Days	282	106	388
	4A	Supplemental 7					Medi-Cal Administrative Day Rate	\$351.26	\$0.23	\$351.49
40	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$11,156,735	\$961,983	\$12,118,718
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Charges - Recovery Room	2,060,082	97,322	2,157,404
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Delivery Room and Labor Room	3,607,817	44,138	3,651,955
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	8,405,069	586,824	8,991,893
	6	D-4		XIX	41.02	2	Medi-Cal Ancillary Charges - Radiology - MRI	609,752	36,141	645,893
	6	D-4		XIX	42.00	2	Medi-Cal Ancillary Charges - Radiology - Therapeutic	222,004	(5,537)	216,467
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	9,148,070	685,636	9,833,706
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood and Packed Red Blood Cells	276,782	55,789	332,571
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	5,275,124	477,678	5,752,802
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	801,820	22,509	824,329
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	1,825,528	56,823	1,882,351
	6	D-4		XIX	54.00	2	Medi-Cal Ancillary Charges - Electroencephalography	27,194	12,003	39,197
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	3,974,401	253,165	4,227,566
	6	D-4		XIX	55.01	2	Medi-Cal Ancillary Charges - Implantable Devices	2,056,284	185,548	2,241,832
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	13,504,686	817,236	14,321,922
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Charges - Renal Dialysis	268,785	15,183	283,968
	6	D-4		XIX	59.00	2	Medi-Cal Ancillary Charges - Other Ancillary Services	285,637	11,844	297,481
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	5,596,826	346,950	5,943,776
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	69,102,596	4,661,235	73,763,831
41	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$47,025,258	\$2,908,470	\$49,933,728
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	69,102,596	4,661,235	73,763,831

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
ENLOE MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1417901091		50
Report References										As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT												
-Continued from previous page-												
42	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance		\$166,418	\$9,042	\$175,460	
43	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments		\$22,950,484	\$1,357,279	\$24,307,763	
<p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Report Date: June 27, 2013 Payment Period: July 1, 2009 through June 25, 2013 Service Period: July 1, 2009 through June 30, 2010 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>												

Provider Name							Fiscal Period			Provider NPI		Adjustments
ENLOE MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1417901091		50
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
44	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults & Pediatrics	*	9,064.00	(16.50)	9,047.50	
	4A	D-1	II	XIX	42.00	2	Medi-Cal Days - Nursery	*	1,527.00	(7.25)	1,519.75	
	4A	D-1	II	XIX	43.01	2	Medi-Cal Days - Intensive Care Unit	*	1,081.00	(3.25)	1,077.75	
							To eliminate Medi-Cal Routine days for billed Medi-Cal days by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through the 12th month (RAD Code 476) after the month of service, respectively. 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 CCR, Title 22, Section 51541 W&I Code, 14115					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
ENLOE MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010		1417901091		50
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 OTHER MATTERS</u>											
45	1	N/A					Medi-Cal Overpayments	\$0			
							To recover outstanding Medi-Cal credit balances. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1		\$69,820		
46							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed for inpatient services. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300, 2304.1, and 2409 CCR, Title 22, Sections 50786, 51458.1, and 51476		14,626		
47							To recover Medi-Cal overpayments due to insufficient documentation that the Share of Cost was properly deducted from the amount billed for inpatient services. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 2300, 2304, 2304.1, and 2409 CCR, Title 22, Sections 50786, 51458.1, and 51476		6,013		
48							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed for outpatient services. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300, 2304.1, and 2409 CCR, Title 22, Sections 50786, 51458.1, and 51476		4,765		
49							To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed for Medicare crossover inpatient services. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300, 2304.1, and 2409 CCR, Title 22, Sections 50786, 51458.1, and 51476		5,099 \$100,323	\$100,323 *	

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			Provider NPI		Adjustments
ENLOE MEDICAL CENTER							JULY 1, 2009 THROUGH JUNE 30, 2010			1417901091		50
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 OTHER MATTERS</u>												
50	1	N/A				Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed for inpatient services only partially collected. 42 CFR 413.20 and 431.107 CMS Pub. 15-1, Sections 2300, 2304.1, and 2409 CCR, Title 22, Sections 50786, 51458.1, and 51476	*	\$100,323	\$651	\$100,974		

*Balance carried forward from prior/to subsequent adjustments