

**APPEAL RECOMPUTATION  
OF THE  
AUDIT REPORT**

**ST. ELIZABETH COMMUNITY HOSPITAL  
RED BLUFF, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1083732853**

**FISCAL PERIOD ENDED  
JUNE 30, 2010**

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

**Section Chief: Robert G. Kwick  
Audit Supervisor: Gary Diffenderffer  
Auditor: Janis Nelsen**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

March 21, 2014

Glenn S. Bunting  
Toyon Associates, Inc.  
1800 Sutter Street, Suite 600  
Concord, CA 94520-2546

In the Matter of:

ST. ELIZABETH COMMUNITY HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1083732853  
FISCAL PERIOD ENDED JUNE 30, 2010  
CASE/APPEAL NUMBER HA14-0610-591A-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated March 12, 2014, the following revisions are made to the Medi-Cal audit report dated October 21, 2013.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>		
Audited Amount Due Provider (State)	\$	(404,017)
Revision		<u>5,340</u>
Revised Amount Due Provider (State)	\$	<u>(398,677)</u>

Enclosed is the revised Summary of Findings and supporting schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Glenn S. Bunting  
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Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

**Original Signed By**

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

cc: Chris Opara, Chief  
Non-Contract Hospital Recoupment Unit  
Safety Net Financing Division  
Department of Health Care Services  
P.O. Box 997436, MS 4518  
Sacramento, CA 95899-7436

**SUMMARY OF FINDINGS**

**Provider Name:**  
**ST. ELIZABETH COMMUNITY HOSPITAL**

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

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1083732853</b> Audited Amount Due Provider (State)	\$ (404,017)	
Net Change	\$ 5,340	
Revised Amount Due Provider (State)	\$ (398,677)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b> Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b> Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b> Audited		\$ 0
Net Change		\$ 0
Revised Cost		\$ 0
Revised Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (398,677)	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**ST. ELIZABETH COMMUNITY HOSPITAL**

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

	SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>		
<b>Provider NPI:</b>		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b>		
<b>Provider NPI:</b>		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>		
<b>Provider NPI:</b>		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>		
<b>Provider NPI:</b>		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>		
<b>Provider NPI:</b>		
Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>		
<b>Provider NPI:</b>		
Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>	\$ 0	
<b>17. Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>	\$ (398,677)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

Provider NPI:  
1083732853

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 7,272,072	\$ 7,272,072
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. <span style="float: right;">\$</span>	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 7,272,072	\$ 7,272,072
6. Interim Payments (Rev )	\$ (7,195,638)	\$ (7,195,638)
7. Balance Due Provider (State)	\$ 76,434	\$ 76,434
8. Duplicate Payments (Rev )	\$ (1,395)	\$ (1,395)
9. AB 5 and AB 1183 Revised Summary of Reductions (Rev 1)	\$ (479,056)	\$ (473,716)
10. <span style="float: right;">\$</span>	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (404,017)	\$ (398,677)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT  
AB 5 and AB 1183 - SUMMARY OF REDUCTIONS

Provider Name:  
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:  
June 30, 2010

Provider No.  
1083732853

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>473,716</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>473,716</u></u> (To Schedule 1, Line 9)

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

## AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2009 THROUGH FEBRUARY 23, 2010 - SMALL RURAL HOSPITALS

Provider Name:  
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:  
June 30, 2010

Provider No.  
1083732853

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>7,337,319</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	<u>0</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>7,337,319</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	<u><u>3,366.50</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,179.51</u></u>

**AB 5 - 10% Cost Reduction For Services From 07/01/09 Through 02/23/10**

7. Audited Medi-Cal Days of Service from 07/1/09 Through 02/23/10 (exclude Administrative Days) (Rev NA)	<u>2,173.50</u>
8. Audited Medi-Cal Cost Per Day For 07/01/09 Through 02/23/10 (Line 6 * Line 7)	\$ <u>4,737,164</u>
9. AB 5 - 10% Cost Reduction for 07/01/09 Through 02/23/10 (Line 8 * 10%)	\$ <u><u>473,716</u></u> (To Schedule A, Line 6)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
ST. ELIZABETH COMMUNITY HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1083732853

AUDITED

REVISED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 7,337,319 \$ 7,337,319

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev ) \$ 9,510,274 \$ 9,510,2743. Inpatient Ancillary Service Charges (Rev ) \$ 15,562,592 \$ 15,562,5924. Total Charges - Medi-Cal Inpatient Services \$ 25,072,866 \$ 25,072,8665. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 17,735,547 \$ 17,735,5476. 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:  
ST. ELIZABETH COMMUNITY HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1083732853

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 3,526,782	\$ 3,526,782
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 3,810,537	\$ 3,810,537
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)	\$ 7,337,319	\$ 7,337,319
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 7,337,319	\$ 7,337,319 (To Schedule 2)
9. Coinsurance (Rev )	\$ (65,247)	\$ (65,247)
10. Patient and Third Party Liability (Rev )	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 7,272,072	\$ 7,272,072 (To Schedule 1)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. ELIZABETH COMMUNITY HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1083732853

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev )	8,916	8,916
2. Inpatient Days (include private, exclude swing-bed)	8,783	8,783
3. Private Room Days (exclude swing-bed private room) (Rev )	8,783	8,783
4. Semi-Private Room Days (exclude swing-bed) (Rev )	8,783	8,783
5. Medicare NF Swing-Bed Days through Dec 31 (Rev )	133	133
6. Medicare NF Swing-Bed Days after Dec 31 (Rev )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev )	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev )	2,427.50	2,427.50

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev )	\$ 202.81	\$ 202.81
18. Medicare NF Swing-Bed Rates after Dec 31(Rev )	\$ 206.90	\$ 206.90
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Part I, Line 25, Col 27)	\$ 9,443,076	\$ 9,443,076
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 26,974	\$ 26,974
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)	\$ 26,974	\$ 26,974
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 9,416,102	\$ 9,416,102

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 24,165,611	\$ 24,165,611
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 24,165,611	\$ 24,165,611
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.389649	\$ 0.389649
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)	\$ 2,751.41	\$ 2,751.41
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)	\$ 9,416,102	\$ 9,416,102

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,072.08	\$ 1,072.08
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,602,474	\$ 2,602,474
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,208,063	\$ 1,208,063
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 3,810,537	\$ 3,810,537

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. ELIZABETH COMMUNITY HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1083732853

	AUDITED	REVISED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 665,305	\$ 665,305
2. Total Inpatient Days (Rev )	1,232	1,232
3. Average Per Diem Cost	\$ 540.02	\$ 540.02
4. Medi-Cal Inpatient Days (Rev )	544.75	544.75
5. Cost Applicable to Medi-Cal	\$ 294,176	\$ 294,176
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 3,168,759	\$ 3,168,759
7. Total Inpatient Days (Rev )	1,367	1,367
8. Average Per Diem Cost	\$ 2,318.04	\$ 2,318.04
9. Medi-Cal Inpatient Days (Rev )	394.25	394.25
10. Cost Applicable to Medi-Cal	\$ 913,887	\$ 913,887
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Rev )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Rev )	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Rev )	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
29. Per Diem Rate (Rev )	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Rev )	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)	\$ 1,208,063	\$ 1,208,063

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
ST. ELIZABETH COMMUNITY HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1083732853

SPECIAL CARE UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
0		
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Rev )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

Provider NPI:  
1083732853

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Rev )	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 9,731,070	\$ 51,816,327	0.187799	\$ 4,296,901	\$ 806,955
38.00	Recovery Room	0	0	0.000000	0	0
39.00	Delivery Room and Labor Room	1,691,475	3,755,690	0.450377	1,759,815	792,580
40.00	Anesthesiology	0	0	0.000000	0	0
41.00	Radiology - Diagnostic	7,698,999	32,865,754	0.234256	927,164	217,194
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	408,429	1,315,425	0.310492	39,823	12,365
44.00	Laboratory	4,243,306	28,133,854	0.150826	2,748,007	414,470
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	400,622	578,396	0.692643	69,493	48,134
47.00	Blood Storing and Processing	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	1,853,659	6,729,188	0.275466	998,139	274,953
50.00	Physical Therapy	355,658	940,226	0.378268	49,792	18,835
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	76,654	253,805	0.302019	4,986	1,506
53.00	Electrocardiology	214,061	2,661,719	0.080422	148,118	11,912
54.00	Electroencephalography	36,623	11,157	3.282518	1,226	4,024
55.00	Medical Supplies Charged to Patients	1,970,110	6,431,537	0.306320	620,259	189,998
55.30	Impl. Dev. Charged to Patients	4,441,835	8,630,362	0.514675	187,711	96,610
56.00	Drugs Charged to Patients	3,104,039	17,166,181	0.180823	2,450,192	443,051
57.00	Renal Dialysis	14,557	14,980	0.971791	3,180	3,090
59.00		0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	424,458	670,075	0.633449	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	6,526,936	42,958,036	0.151937	1,257,786	191,105
62.00	Observation Beds (Non-Distinct)	0	3,172,834	0.000000	0	0
65.00	Ambulance Services	3,501,986	15,262,076	0.229457	0	0
71.00	Home Health Agency	2,478,902	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
<b>TOTAL</b>		<b>\$ 49,173,381</b>	<b>\$ 223,367,622</b>		<b>\$ 15,562,592</b>	<b>\$ 3,526,782</b>

(To Schedule 3)

\* From Schedule 8, Column 27











Provider Name:

ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:

JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	922,242	0	0	0	0	0	0	0	0	6,871,779	1,226,354
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	269,166	0	0	0	0	0	0	0	0	1,268,393	226,360
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	704,536	0	0	0	0	0	0	0	0	5,662,893	1,010,613
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	36,266	0	0	0	0	0	0	0	0	314,989	56,214
44.00 Laboratory	0	427,206	0	0	0	0	0	0	0	0	3,233,928	577,134
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	329,045	58,722
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	247,093	0	0	0	0	0	0	0	0	1,445,725	258,007
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	221,833	39,589
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	56,236	10,036
53.00 Electrocardiology	0	29,389	0	0	0	0	0	0	0	0	150,915	26,933
54.00 Electroencephalography	0	773	0	0	0	0	0	0	0	0	15,862	2,831
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,430,412	255,275
55.30 Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,253,169	580,568
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,231,450	219,767
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	12,252	2,187
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	63,059	0	0	0	0	0	0	0	0	326,723	58,308
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	910,266	0	0	0	0	0	0	0	0	4,658,921	831,442
62.00 Observation Beds (Non-Distinct)	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Ambulance Services	0	482,728	0	0	0	0	0	0	0	0	2,607,220	465,291
71.00 Home Health Agency	0	409,771	0	0	0	0	0	0	0	0	2,043,379	364,666
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	12,195	0	0	0	0	0	0	0	0	127,424	22,740
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Public Relations	0	0	0	0	0	0	0	0	0	0	101,039	18,032
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	0	0	1,304,401	232,786
100.02 HHM	0	0	0	0	0	0	0	0	0	0	98	17
100.03 Community Education	0	2,878	0	0	0	0	0	0	0	0	19,689	3,514
100.05 Physican Meals, Guest Trays	0	0	0	0	0	0	0	0	0	0	0	0
100.06 Mission Development	0	30,819	0	0	0	0	0	0	0	0	143,672	25,640
100.07 Community Benefit Program	0	1,195	0	0	0	0	0	0	0	0	113,640	20,280
TOTAL	0	8,958,290	0	0	0	0	0	0	0	0	64,911,379	9,829,959



Provider Name:

ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:

JUNE 30, 2010

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	337,526	201,928	35,867	289,571	1,486	88,419	0	157,729	109,121	0	411,292	0
38.00	Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	21,569	12,904	17,955	18,505	1,783	20,382	0	57,539	15,092	1,183	29,811	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	293,451	175,559	22,186	251,758	297	42,864	0	3,015	7,220	0	229,142	0
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	12,307	7,363	980	10,558	0	3,017	0	1,387	5	3	1,608	0
44.00	Laboratory	57,724	34,534	0	49,522	0	48,218	0	0	385	18,550	223,312	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	3,364	2,013	0	2,886	0	0	0	0	0	0	4,591	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	19,930	11,923	0	17,098	0	24,050	0	1,190	22,226	97	53,413	0
50.00	Physical Therapy	34,983	20,929	0	30,013	0	0	0	0	847	0	7,463	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	3,407	2,038	0	2,923	0	0	0	0	0	0	2,015	0
53.00	Electrocardiology	4,280	2,560	264	3,672	0	2,751	0	1,533	27	0	21,127	0
54.00	Electroencephalography	7,239	4,331	0	6,211	0	59	0	0	1	0	89	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	233,075	298	51,050	0
55.30	Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	539,595	0	68,503	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	11,658	1,504,908	136,256	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	119	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	2,662	1,592	0	2,283	0	5,502	0	16,543	3,929	1,598	5,319	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	130,969	78,353	68,125	112,361	6,263	87,946	0	188,973	20,680	1,924	340,979	0
62.00	Observation Beds (Non-Distinct)	0	0	0	0	0	0	0	0	0	0	0	0
65.00	Ambulance Services	3,726	2,229	10,444	3,197	297	67,594	0	209,270	6,607	4,968	121,143	0
71.00	Home Health Agency	0	0	0	0	0	0	0	70,857	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	7,261	4,344	0	6,229	0	2,041	0	0	3	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	Public Relations	0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
99.04		0	0	0	0	0	0	0	0	0	0	0	0
100.00	Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
100.02	HHHM	0	0	0	0	0	0	0	0	0	0	0	0
100.03	Community Education	4,067	2,433	0	3,489	0	503	0	64	25	0	0	0
100.05	Physican Meals, Guest Trays	0	0	0	0	284,656	0	0	0	0	0	0	0
100.06	Mission Development	3,705	2,216	0	3,178	0	2,721	0	0	0	0	0	0
100.07	Community Benefit Program	0	0	0	0	0	177	0	14	758	0	0	0
	<b>TOTAL</b>	<b>1,763,538</b>	<b>1,042,822</b>	<b>290,820</b>	<b>1,429,934</b>	<b>1,486,354</b>	<b>645,172</b>	<b>0</b>	<b>1,099,154</b>	<b>997,113</b>	<b>1,534,144</b>	<b>1,998,923</b>	<b>320,625</b>



Provider Name:  
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON- PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	9,731,070		9,731,070
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	1,691,475		1,691,475
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	7,698,999		7,698,999
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	408,429		408,429
44.00 Laboratory	0	0	0	0	0	0	0	0	4,243,306		4,243,306
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	400,622		400,622
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	1,853,659		1,853,659
50.00 Physical Therapy	0	0	0	0	0	0	0	0	355,658		355,658
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	76,654		76,654
53.00 Electrocardiology	0	0	0	0	0	0	0	0	214,061		214,061
54.00 Electroencephalography	0	0	0	0	0	0	0	0	36,623		36,623
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,970,110		1,970,110
55.30 Impl. Dev. Charged to Patients	0	0	0	0	0	0	0	0	4,441,835		4,441,835
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	3,104,039		3,104,039
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	14,557		14,557
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	424,458		424,458
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	6,526,936		6,526,936
62.00 Observation Beds (Non-Distinct)	0	0	0	0	0	0	0	0	0		0
65.00 Ambulance Services	0	0	0	0	0	0	0	0	3,501,986		3,501,986
71.00 Home Health Agency	0	0	0	0	0	0	0	0	2,478,902		2,478,902
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
<b>NONREIMBURSABLE COST CENTER:</b>											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	170,042		170,042
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01 Public Relations	0	0	0	0	0	0	0	0	119,071		119,071
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
99.04	0	0	0	0	0	0	0	0	0		0
100.00 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	1,537,187		1,537,187
100.02 HHHM	0	0	0	0	0	0	0	0	115		115
100.03 Community Education	0	0	0	0	0	0	0	0	33,784		33,784
100.05 Physican Meals, Guest Trays	0	0	0	0	0	0	0	0	284,656		284,656
100.06 Mission Development	0	0	0	0	0	0	0	0	181,134		181,134
100.07 Community Benefit Program	0	0	0	0	0	0	0	0	134,870		134,870
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,911,379</b>	<b>0</b>	<b>64,911,379</b>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Rev )	6.01 (Rev )	6.02 (Rev )	6.03 (Rev )	6.04 (Rev )	6.05 (Rev )	6.06 (Rev )	6.07 (Rev )	6.08 (Rev )			7.00 (Rev )
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	3,185,138									6,871,779	15,852
38.00	Recovery Room										0	
39.00	Delivery Room and Labor Room	929,617									1,268,393	1,013
40.00	Anesthesiology										0	
41.00	Radiology - Diagnostic	2,433,249									5,662,893	13,782
41.01											0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope	125,251									314,989	578
44.00	Laboratory	1,475,436									3,233,928	2,711
44.01	Pathological Lab										0	
46.00	Whole Blood										329,045	158
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	853,384									1,445,725	936
50.00	Physical Therapy										221,833	1,643
51.00	Occupational Therapy										0	
52.00	Speech Pathology										56,236	160
53.00	Electrocardiology	101,500									150,915	201
54.00	Electroencephalography	2,669									15,862	340
55.00	Medical Supplies Charged to Patients										1,430,412	
55.30	Impl. Dev. Charged to Patients										3,253,169	
56.00	Drugs Charged to Patients										1,231,450	
57.00	Renal Dialysis										12,252	
59.00											0	
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic	217,787									326,723	125
60.01	Other Clinic Services										0	
61.00	Emergency	3,143,778									4,658,921	6,151
62.00	Observation Beds (Non-Distinct)										0	
65.00	Ambulance Services	1,667,194									2,607,220	175
71.00	Home Health Agency	1,415,221									2,043,379	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen	42,118									127,424	341
97.00	Research										0	
98.00	Physicians' Private Office										0	
99.00	Nonpaid Workers										0	
99.01	Public Relations										101,039	
99.02											0	
99.03											0	
99.04											0	
100.00	Other Nonreimbursable Cost Center										1,304,401	
100.02	HHHM										98	
100.03	Community Education	9,941									19,689	191
100.05	Physican Meals, Guest Trays										0	
100.06	Mission Development	106,439									143,672	174
100.07	Community Benefit Program	4,127									113,640	
<b>TOTAL</b>												
		30,939,160	0	0	0	0	0	0	0	0	55,081,420	82,825
<b>COST TO BE ALLOCATED</b>												
		8,958,290	0	0	0	0	0	0	0	0	9,829,959	1,763,538
<b>UNIT COST MULTIPLIER - SCH 8</b>												
		0.289545	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.178462	21.292342



Provider Name:  
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

	OPER OF PLANT (SQ FT) 8.00 (Rev ) (Rev )	LAUNDRY & LINEN (LB LNDRY) 9.00 (Rev ) (Rev )	HOUSE- KEEPING (HR SERV) 10.00 (Rev ) (Rev )	DIETARY (MEALS SERVED) 11.00 (Rev ) (Rev )	CAFETERIA PRODUCTIVE FTE'S 12.00 (Rev ) (Rev )	MAINT OF PERSONNEL (# HOUSED) 13.00 (Rev ) (Rev )	NURSING ADMIN (NURSE HR) 14.00 (Rev ) (Rev )	CENT SERV & SUPPLY (CST REQ) 15.00 (Rev ) (Rev )	PHARMACY (COSTS REQUIS) 16.00 (Rev ) (Rev )	MED REC (TIME SPENT) 17.00 (Rev ) (Rev )	SOC SERV (TIME SPENT) 18.00 (Rev ) (Rev )	STAT 19.00 (Rev ) (Rev )	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	15,852	38,372	15,852	70	2,989	34,581	657,848		51,816,327			
38.00	Recovery Room												
39.00	Delivery Room and Labor Room	1,013	19,209	1,013	84	689	12,615	90,986	838	3,755,690			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic	13,782	23,736	13,782	14	1,449	661	43,527		28,868,332			
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope	578	1,048	578			304	28	2	202,552			
44.00	Laboratory	2,711		2,711		1,630		2,324	13,138	28,133,854			
44.01	Pathological Lab												
46.00	Whole Blood	158		158						578,396			
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	936		936		813	261	133,994	69	6,729,188			
50.00	Physical Therapy	1,643		1,643				5,106		940,226			
51.00	Occupational Therapy												
52.00	Speech Pathology	160		160						253,805			
53.00	Electrocardiology	201	282	201		93	336	161		2,661,719			
54.00	Electroencephalography	340		340		2		5		11,157			
55.00	Medical Supplies Charged to Patients							1,405,126	211	6,431,537			
55.30	Impl. Dev. Charged to Patients							3,253,019		8,630,362			
56.00	Drugs Charged to Patients							70,280	1,065,870	17,166,181			
57.00	Renal Dialysis									14,980			
59.00													
59.01													
59.02													
59.03													
60.00	Clinic	125		125		186	3,627	23,684	1,132	670,075			
60.01	Other Clinic Services												
61.00	Emergency	6,151	72,884	6,151	295	2,973	41,431	124,672	1,363	42,958,036			
62.00	Observation Beds (Non-Distinct)												
65.00	Ambulance Services	175	11,174	175	14	2,285	45,881	39,834	3,519	15,262,076			
71.00	Home Health Agency						15,535						
83.00													
84.00													
85.00													
86.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	341		341		69		16					
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01	Public Relations												
99.02													
99.03													
99.04													
100.00	Other Nonreimbursable Cost Center												
100.02	HHHM												
100.03	Community Education	191		191		17	14	150					
100.05	Physican Meals, Guest Trays				13,408								
100.06	Mission Development	174		174		92							
100.07	Community Benefit Program					6	3	4,572					
	TOTAL	81,865	311,135	78,279	70,011	21,810	0	240,982	6,011,229	1,086,577	251,833,020	10,440	0
	COST TO BE ALLOCATED	1,042,822	290,820	1,429,934	1,486,354	645,172	0	1,099,154	997,113	1,534,144	1,998,923	320,625	0
	UNIT COST MULTIPLIER - SCH 8	12.738317	0.934706	18.267151	21.230292	29.581457	0.000000	4.561145	0.165875	1.411905	0.007937	30.711162	0.000000

Provider Name:  
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )
	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )
<b>GENERAL SERVICE COST CENTERS</b>							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							



## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	1,556,398	0	1,556,398
4.00	New Cap Rel Costs-Movable Equipment	826,436	0	826,436
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	8,942,530	0	8,942,530
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06	Other Administrative and General	0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	8,285,485	0	8,285,485
7.00	Maintenance and Repairs	1,220,482	0	1,220,482
8.00	Operation of Plant	847,052	0	847,052
9.00	Laundry and Linen Service	197,379	0	197,379
10.00	Housekeeping	873,256	0	873,256
11.00	Dietary	920,148	0	920,148
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	690,223	0	690,223
15.00	Central Services & Supply	458,097	0	458,097
16.00	Pharmacy	943,585	0	943,585
17.00	Medical Records and Library	1,310,227	0	1,310,227
18.00	Social Service	207,065	0	207,065
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	4,339,077	0	4,339,077
26.00	Intensive Care Unit	1,731,757	0	1,731,757
27.00	Coronary Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	Subprovider I	0	0	0
31.00	Subprovider II	0	0	0
32.00		0	0	0
33.00	Nursery	360,306	0	360,306
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
ST. ELIZABETH COMMUNITY HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 5,532,844	\$ 0	\$ 5,532,844
38.00	Recovery Room	0	0	0
39.00	Delivery Room and Labor Room	969,022	0	969,022
40.00	Anesthesiology	0	0	0
41.00	Radiology - Diagnostic	4,584,273	0	4,584,273
41.01		0	0	0
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	245,132	0	245,132
44.00	Laboratory	2,734,616	0	2,734,616
44.01	Pathological Lab	0	0	0
46.00	Whole Blood	326,103	0	326,103
47.00	Blood Storing and Processing	0	0	0
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	1,174,759	0	1,174,759
50.00	Physical Therapy	190,976	0	190,976
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	53,256	0	53,256
53.00	Electrocardiology	113,265	0	113,265
54.00	Electroencephalography	6,992	0	6,992
55.00	Medical Supplies Charged to Patients	1,430,412	0	1,430,412
55.30	Impl. Dev. Charged to Patients	3,253,169	0	3,253,169
56.00	Drugs Charged to Patients	1,231,450	0	1,231,450
57.00	Renal Dialysis	12,252	0	12,252
59.00		0	0	0
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	260,286	0	260,286
60.01	Other Clinic Services	0	0	0
61.00	Emergency	3,609,073	0	3,609,073
62.00	Observation Beds (Non-Distinct)	0	0	0
65.00	Ambulance Services	2,091,230	0	2,091,230
71.00	Home Health Agency	1,633,155	0	1,633,155
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
	<b>SUBTOTAL</b>	<b>\$ 63,161,768</b>	<b>\$ 0</b>	<b>\$ 63,161,768</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen	108,761	0	108,761
97.00	Research	0	0	0
98.00	Physicians' Private Office	0	0	0
99.00	Nonpaid Workers	0	0	0
99.01	Public Relations	101,039	0	101,039
99.02		0	0	0
99.03		0	0	0
99.04		0	0	0
100.00	Other Nonreimbursable Cost Center	1,304,401	0	1,304,401
100.02	HHHM	98	0	98
100.03	Community Education	13,254	0	13,254
100.05	Physican Meals, Guest Trays	0	0	0
100.06	Mission Development	109,613	0	109,613
100.07	Community Benefit Program	112,445	0	112,445
100.99	<b>SUBTOTAL</b>	<b>\$ 1,749,611</b>	<b>\$ 0</b>	<b>\$ 1,749,611</b>
101	<b>TOTAL</b>	<b>\$ 64,911,379</b>	<b>\$ 0</b>	<b>\$ 64,911,379</b>

(To Schedule 8)



Provider Name:

Fiscal Period Ended:

ST. ELIZABETH COMMUNITY HOSPITAL

JUNE 30, 2010

	TOTAL REV (Page 1 & 2)	AUDIT REV											
<b>ANCILLARY COST CENTERS</b>													
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	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Pathological Lab	0												
46.00 Whole Blood	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
55.30 Impl. Dev. Charged to Patients	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
59.00	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds (Non-Distinct)	0												
65.00 Ambulance Services	0												
71.00 Home Health Agency	0												
83.00	0												
84.00	0												
85.00	0												
86.00	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
99.01 Public Relations	0												
99.02	0												
99.03	0												
99.04	0												
100.00 Other Nonreimbursable Cost Center	0												
100.02 HHHM	0												
100.03 Community Education	0												
100.05 Physican Meals, Guest Trays	0												
100.06 Mission Development	0												
100.07 Community Benefit Program	0												
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)





Provider Name							Fiscal Period			Provider NPI		Revisions
ST. ELIZABETH COMMUNITY HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1083732853		2
Report References							Explanation of Revisions			As Audited	Increase (Decrease)	As Revised
Cost Report												
Rev. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
1	1						AB 5 Cost Reduction			(\$479,056)	\$5,340	(\$473,716)
N/A	A6						Audited Medi-Cal Days of Service from 7/1/09 through 2/23/10 (exclude Administrative Days)			2,198.00	(24.50)	2,173.50
							APPEAL FINDING - ISSUE #1					