

**REPORT  
ON THE  
COST REPORT REVIEW**

**RIDEOUT MEMORIAL HOSPITAL  
MARYSVILLE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1720088354**

**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: Catherine Jones**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

October 17, 2013

Tom Frost  
Reimbursement Manager  
Fremont Rideout Health Group  
614 J. Street  
Marysville, CA 95901

RIDEOUT MEMORIAL HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1720088354  
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 was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$3,721,032 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 Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

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

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

Chief  
Department of Health Care Services  
Office of Administrative Hearings and Appeals  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
PO Box 997413  
Sacramento, CA 95899

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814  
(916) 440-7700

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

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

**Original Signed By**

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

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
RIDEOUT MEMORIAL HOSPITAL

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

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1720088354</b>	Reported	\$ 549,818	
	Net Change	\$ (4,270,850)	
	Audited Amount Due Provider (State)	\$ (3,721,032)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ (3,721,032)	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
RIDEOUT MEMORIAL HOSPITAL

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

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI: 1720088354</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (3,721,032)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

Provider NPI:  
1720088354

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 32,982,015	\$ 34,510,164
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4	\$	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 32,982,015	\$ 34,510,164
6. Interim Payments (Adj 11)	\$ (32,432,197)	\$ (34,779,765)
7. Balance Due Provider (State)	\$ 549,818	\$ (269,601)
8. Duplicate Payments (Adj )	\$ 0	\$ 0
9. AB 5 and AB 1183 Reductions (Adj 1)	\$ 0	\$ (3,451,431)
10.	\$	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 549,818	\$ (3,721,032)
	(To Summary of Findings)	

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

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
June 30, 2010

Provider NPI:  
1720088354

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>3,451,431</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>3,451,431</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 - HFPAs<3 HOSPITALS**

**Provider Name:**  
**RIDEOUT MEMORIAL HOSPITAL**

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

**Provider No.**  
**1720088354**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>34,751,823</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>116,643</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>120,874</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>34,514,306</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>15,390.25</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,242.61</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>15,390.25</u>
8. Audited Medi-Cal Cost For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ <u>34,514,306</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>3,451,431</u></u> (To Schedule A, Line 4)



COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
RIDEOUT MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1720088354

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Schedule 3)	\$ <u>33,162,801</u>	\$ <u>34,751,823</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 10)	\$ <u>35,853,958</u>	\$ <u>38,207,193</u>
3. Inpatient Ancillary Service Charges (Adj 10)	\$ <u>63,294,314</u>	\$ <u>68,304,981</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>99,148,272</u>	\$ <u>106,512,174</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>65,985,471</u>	\$ <u>71,760,351</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
RIDEOUT MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1720088354

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 15,725,390	\$ 16,606,716
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 17,437,411	\$ 18,145,107
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)	\$ 33,162,801	\$ 34,751,823
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 33,162,801	\$ 34,751,823 (To Schedule 2)
9. Coinsurance (Adj 11)	\$ (180,786)	\$ (176,811)
10. Patient and Third Party Liability (Adj 11)	\$ 0	\$ (64,848)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 32,982,015	\$ 34,510,164 (To Schedule 1)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
RIDEOUT MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1720088354

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj )	48,261.00	48,261.00
2. Inpatient Days (include private, exclude swing-bed)	48,261.00	48,261.00
3. Private Room Days (exclude swing-bed private room) (Adj )	0.00	0.00
4. Semi-Private Room Days (exclude swing-bed) (Adj )	48,261.00	48,261.00
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0.00	0.00
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	0.00	0.00
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0.00	0.00
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	0.00	0.00
9. Medi-Cal Days (excluding swing-bed) (Adj 7, 12)	10,463.00	10,844.00

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31 (Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31 (Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31 (Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 48,679,161	\$ 48,128,140
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)	\$ 48,679,161	\$ 48,128,140

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 106,197,417	\$ 106,197,417
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 106,197,417	\$ 106,197,417
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.458384	\$ 0.453195
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)	\$ 2,200.48	\$ 2,200.48
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)	\$ 48,679,161	\$ 48,128,140

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,008.66	\$ 997.25
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 10,553,610	\$ 10,814,179
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 6,883,801	\$ 7,330,928
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 17,437,411	\$ 18,145,107

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
RIDEOUT MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1720088354

SPECIAL CARE AND/OR NURSERY UNITS		REPORTED	AUDITED
<b>NURSERY</b>			
1.	Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 3,217,916	\$ 3,213,876
2.	Total Inpatient Days (Adj )	3,960.00	3,960.00
3.	Average Per Diem Cost	\$ 812.61	\$ 811.58
4.	Medi-Cal Inpatient Days (Adj 7, 12)	2,470.00	2,487.25
5.	Cost Applicable to Medi-Cal	\$ 2,007,147	\$ 2,018,602
<b>INTENSIVE CARE UNIT</b>			
6.	Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 17,557,069	\$ 17,648,391
7.	Total Inpatient Days (Adj )	6,139.00	6,139.00
8.	Average Per Diem Cost	\$ 2,859.92	\$ 2,874.80
9.	Medi-Cal Inpatient Days (Adj 7, 12)	1,482.00	1,615.75
10.	Cost Applicable to Medi-Cal	\$ 4,238,401	\$ 4,644,958
<b>NEONATAL INTENSIVE CARE UNIT</b>			
11.	Total Inpatient Routine Cost (Sch 8, Line 26.01, Col 27)	\$ 867,247	\$ 863,516
12.	Total Inpatient Days (Adj )	695.00	695.00
13.	Average Per Diem Cost	\$ 1,247.84	\$ 1,242.47
14.	Medi-Cal Inpatient Days (Adj 7, 12)	420.00	443.25
15.	Cost Applicable to Medi-Cal	\$ 524,093	\$ 550,725
<b>CORONARY CARE UNIT</b>			
16.	Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17.	Total Inpatient Days (Adj )	0	0
18.	Average Per Diem Cost	\$ 0.00	\$ 0.00
19.	Medi-Cal Inpatient Days (Adj )	0	0
20.	Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>			
21.	Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22.	Total Inpatient Days (Adj )	0	0
23.	Average Per Diem Cost	\$ 0.00	\$ 0.00
24.	Medi-Cal Inpatient Days (Adj )	0	0
25.	Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>			
26.	Per Diem Rate (Adj 8)	\$ 351.26	\$ 304.55
27.	Medi-Cal Inpatient Days (Adj 8)	325.00	383.00
28.	Cost Applicable to Medi-Cal	\$ 114,160	\$ 116,643
<b>ADMINISTRATIVE DAYS</b>			
29.	Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
30.	Medi-Cal Inpatient Days (Adj )	0	0
31.	Cost Applicable to Medi-Cal	\$ 0	\$ 0
32.	Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 6,883,801	\$ 7,330,928

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
RIDEOUT MEMORIAL HOSPITALFiscal Period Ended:  
JUNE 30, 2010Provider NPI:  
1720088354

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

(To Schedule 4)









Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW BLDG - NO. 2 3.01	NEW BLDG - NO. 3 3.02	NEW BLDG - NO. 4 3.03	NEW BLDG - WITT BLDG 3.04	NEW BLDG - RMCA BLDG 3.05	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	7,163,154	0	0	296,900	0	0	0	0	0	1,420,848	0	0
38.00	Recovery Room	1,516,678	0	0	0	0	0	0	0	0	56,034	0	0
39.00	Delivery Room and Labor Room	2,893,893	0	0	102,348	0	0	0	0	0	136,051	0	0
40.00	Anesthesiology	221,473	0	0	0	0	0	0	0	0	167,057	0	0
41.00	Radiology - Diagnostic	5,358,692	0	0	90,493	0	2,791	0	0	0	1,750,389	0	0
41.01	Com Axial - Tomo Scan	1,385,304	0	0	0	0	628	0	0	0	931,424	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	11,426,028	0	0	0	0	0	0	0	0	356	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	10,512,070	0	0	39,378	19,347	0	0	0	0	422,408	0	0
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	1,924,231	0	0	0	0	0	0	0	0	914	0	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	3,840,909	0	0	44,120	0	0	0	0	0	225,245	0	0
50.00	Physical Therapy	1,102,897	0	0	5,738	0	0	0	0	0	17,421	0	0
51.00	Occupational Therapy	125,721	0	0	0	0	0	0	0	0	1,162	0	0
52.00	Speech Pathology	86,324	0	0	0	0	0	0	0	0	310	0	0
53.00	Electrocardiology	2,744,312	0	0	15,970	60,470	0	0	0	0	325,076	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	4,671,953	0	0	0	0	0	0	0	0	0	0	0
55.30	Implant Devices Charged to Patients	7,965,038	0	0	0	0	0	0	0	0	0	0	0
56.00	Drugs Charged to Patients	14,308,045	0	0	0	0	0	0	0	0	0	0	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	3,286,843	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	672,870	0	0	23,787	16,067	0	0	0	0	21,061	0	0
60.01	Urgent Care	651,857	0	0	0	0	0	0	0	0	0	0	0
60.02	Urology Clinic	30,741	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	9,135,677	0	0	135,414	0	0	0	0	0	259,412	0	0
61.01	Emergency Physicians	68,775	0	0	0	0	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	Rural Health Clinic	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	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
88.00	Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	20,788	1,801	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	36,184	0	0	0	0	0	0	0	0
98.01	Physicians' Private Office - WITT	1,393,370	0	0	271	0	0	0	0	0	18,652	0	0
98.02	Physicians' Private Office - RMCA	167,802	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	Other Meals	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
100.00	Non-Reimbursable Cost Center	19,478	0	0	0	0	0	0	0	0	5,167	0	0
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>229,471,908</b>	<b>0</b>	<b>0</b>	<b>2,716,350</b>	<b>166,003</b>	<b>3,419</b>	<b>222,891</b>	<b>0</b>	<b>0</b>	<b>9,080,168</b>	<b>0</b>	<b>0</b>



Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
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	TRIAL BALANCE EXPENSES	ALLOC COST 4.03	EMPLOYEE BENEFITS 5.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 6.00	NONPATIENT TELEPHONES 6.01	DATA PROCESSING 6.02	PURCHASING 6.03	PATIENT ADMITTING 6.04	CASH, ACCOUNTS RECEIVABLE 6.05	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 6.06
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	1,393,906	0	0	0	94,262	9,912	2,215	87,482	188,380	10,657,059	1,511,088
38.00	Recovery Room	0	419,315	0	0	0	21,285	1,059	57	19,069	47,631	2,081,128	295,088
39.00	Delivery Room and Labor Room	0	798,897	0	0	0	0	7,156	238	42,274	80,919	4,061,775	575,928
40.00	Anesthesiology	0	7,062	0	0	0	3,041	2,380	313	5,221	11,284	417,831	59,245
41.00	Radiology - Diagnostic	0	1,105,770	0	0	0	51,692	20,420	772	19,237	110,148	8,510,403	1,206,709
41.01	Com Axial - Tomo Scan	0	234,393	0	0	0	0	5,566	469	51,584	222,471	2,831,840	401,533
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology - Therapeutic	0	798,920	0	0	0	18,244	10,410	368	798	71,185	12,326,310	1,747,775
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	1,744,838	0	0	0	36,489	216,314	6,184	111,547	356,514	13,465,088	1,909,245
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	12,163	1,471	0	4,619	9,336	1,952,734	276,883
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	1,004,885	0	0	0	12,163	32,789	735	48,662	97,963	5,307,471	752,558
50.00	Physical Therapy	0	322,178	0	0	0	21,285	11,032	10	6,897	27,451	1,514,909	214,802
51.00	Occupational Therapy	0	36,151	0	0	0	3,041	1,816	2	425	3,683	172,000	24,388
52.00	Speech Pathology	0	25,681	0	0	0	3,041	471	0	1,688	3,340	120,854	17,136
53.00	Electrocardiology	0	635,228	0	0	0	51,692	9,926	306	61,973	221,698	4,126,652	585,127
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	121,017	9,504	124,074	300,117	5,226,664	741,100
55.30	Implant Devices Charged to Patients	0	0	0	0	0	0	0	16,202	21,009	59,599	8,061,849	1,143,108
56.00	Drugs Charged to Patients	0	0	0	0	0	0	750,034	0	263,435	670,519	15,992,033	2,267,546
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	463,108	0	0	0	0	5,470	1,449	71	90,450	3,847,391	545,530
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	139,561	0	0	0	15,204	5,523	220	0	9,420	903,713	128,139
60.01	Urgent Care	0	110,701	0	0	0	0	2,073	85	0	9,269	773,985	109,745
60.02	Urology Clinic	0	3,618	0	0	0	0	0	13	0	812	35,184	4,989
61.00	Emergency	0	2,110,842	0	0	0	106,425	70,978	1,113	34,212	207,920	12,061,993	1,710,297
61.01	Emergency Physicians	0	15,741	0	0	0	0	1	13	0	24	84,553	11,989
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50	Rural Health Clinic	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	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
88.00	Interest Expense	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	0	0	0	0	6,081	0	0	0	0	28,671	4,065
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	36,184	5,131
98.01	Physicians' Private Office - WITT	0	224,361	0	0	0	0	2,374	17	6	0	1,639,050	232,405
98.02	Physicians' Private Office - RMCA	0	49,939	0	0	0	0	0	0	0	0	217,741	30,874
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	Other Meals	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
100.00	Non-Reimbursable Cost Center	0	4,143	0	0	0	0	0	0	565	0	29,353	4,162
100.01		0	0	0	0	0	0	0	0	0	0	0	0
100.02		0	0	0	0	0	0	0	0	0	0	0	0
100.03		0	0	0	0	0	0	0	0	0	0	0	0
100.04		0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>0</b>	<b>27,757,528</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,222,366</b>	<b>1,305,454</b>	<b>83,765</b>	<b>1,331,998</b>	<b>3,489,882</b>	<b>229,471,907</b>	<b>28,496,724</b>



Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
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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	341,244	343,141	116,482	482,665	0	77,824	0	258,279	1,308,527	0	324,512	0
38.00 Recovery Room	0	0	0	0	0	19,288	0	94,374	1,271	0	82,052	0
39.00 Delivery Room and Labor Room	117,635	118,289	40,888	166,386	0	45,383	0	227,808	208	0	139,395	0
40.00 Anesthesiology	0	0	3,475	0	0	973	0	5,715	86,478	0	19,438	0
41.00 Radiology - Diagnostic	147,799	148,621	26,441	209,052	0	87,192	0	19,360	27,798	0	189,745	0
41.01 Com Axial - Tomo Scan	23,295	23,425	0	32,950	0	16,202	0	658	26,109	0	383,239	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	63,100	0	146,227	43,045	18,191	122,626	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	111,077	111,694	22,496	157,110	0	160,399	0	7,877	171,302	0	614,147	0
44.01 Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	16,083	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	50,710	50,992	0	71,726	0	75,315	0	604	25,016	85	168,756	0
50.00 Physical Therapy	6,595	6,632	0	9,329	0	29,996	0	33,916	153	0	47,289	0
51.00 Occupational Therapy	0	0	0	0	0	2,666	0	0	4	0	6,344	0
52.00 Speech Pathology	0	0	0	0	0	1,504	0	0	0	0	5,754	0
53.00 Electrocardiology	179,183	180,180	7,777	253,442	0	41,211	0	68,722	226,667	0	381,907	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,946,723	0	516,996	0
55.30 Implant Devices Charged to Patients	0	0	0	0	0	0	0	0	3,318,894	0	102,668	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	7,425,566	1,155,066	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	31,824	0	81,850	105,241	0	155,814	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	70,073	70,463	0	99,113	0	17,317	0	0	12,347	0	16,227	0
60.01 Urgent Care	0	0	0	0	0	9,100	0	9,607	3,320	61	15,967	0
60.02 Urology Clinic	0	0	0	0	0	616	0	0	207	0	1,399	0
61.00 Emergency	155,639	156,504	39,826	220,140	0	155,681	0	588,580	168,359	0	358,173	0
61.01 Emergency Physicians	0	0	0	0	0	1,983	0	0	0	0	41	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.50 Rural Health Clinic	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	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
88.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	28,684	28,843	0	40,571	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
98.01 Physicians' Private Office - WITT	0	0	0	0	0	12,859	0	10,933	1,530	0	0	0
98.02 Physicians' Private Office - RMCA	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 Other Meals	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
100.00 Non-Reimbursable Cost Center	0	0	0	0	0	711	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,887,518</b>	<b>2,745,903</b>	<b>1,154,525</b>	<b>3,800,929</b>	<b>3,571,229</b>	<b>1,770,487</b>	<b>0</b>	<b>4,939,988</b>	<b>7,733,300</b>	<b>7,443,903</b>	<b>6,011,829</b>	<b>0</b>



Provider Name:  
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Fiscal Period Ended:  
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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 COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	15,420,821		15,420,821
38.00 Recovery Room	0	0	0	0	0	0	0	0	2,573,202		2,573,202
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	5,493,694		5,493,694
40.00 Anesthesiology	0	0	0	0	0	0	0	0	593,154		593,154
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	10,573,119		10,573,119
41.01 Com Axial - Tomo Scan	0	0	0	0	0	0	0	0	3,739,250		3,739,250
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	14,467,273		14,467,273
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	16,730,434		16,730,434
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	2,245,701		2,245,701
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	6,503,232		6,503,232
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,863,623		1,863,623
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	205,402		205,402
52.00 Speech Pathology	0	0	0	0	0	0	0	0	145,248		145,248
53.00 Electrocardiology	0	0	0	0	0	0	0	0	6,050,869		6,050,869
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	8,431,483		8,431,483
55.30 Implant Devices Charged to Patients	0	0	0	0	0	0	0	0	12,626,519		12,626,519
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	26,840,212		26,840,212
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0		0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	4,767,650		4,767,650
59.00	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	1,317,391		1,317,391
60.01 Urgent Care	0	0	0	0	0	0	0	0	921,785		921,785
60.02 Urology Clinic	0	0	0	0	0	0	0	0	42,395		42,395
61.00 Emergency	0	0	0	0	0	0	0	0	15,615,193		15,615,193
61.01 Emergency Physicians	0	0	0	0	0	0	0	0	98,566		98,566
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.50 Rural Health Clinic	0	0	0	0	0	0	0	0	0		0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
88.00 Interest Expense	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	130,834		130,834
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	41,315		41,315
98.01 Physicians' Private Office - WITT	0	0	0	0	0	0	0	0	1,896,777		1,896,777
98.02 Physicians' Private Office - RMCA	0	0	0	0	0	0	0	0	248,615		248,615
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01 Other Meals	0	0	0	0	0	0	0	0	0		0
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
100.00 Non-Reimbursable Cost Center	0	0	0	0	0	0	0	0	34,226		34,226
100.01	0	0	0	0	0	0	0	0	0		0
100.02	0	0	0	0	0	0	0	0	0		0
100.03	0	0	0	0	0	0	0	0	0		0
100.04	0	0	0	0	0	0	0	0	0		0
<b>TOTAL</b>	<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>229,471,907</b>	<b>0</b>	<b>229,471,907</b>



Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

	OLD BLDG & FIXTURES (SQ FT) 1.00 (Adj) (Adj)	OLD MOVBLE EQUIP (SQ FT) 2.00 (Adj) (Adj)	NEW BLDG & FIXTURES (SQ FT) 3.00 (Adj) (Adj)	NEW BLDG - NO. 2 (SQ FT) 3.01 (Adj) (Adj)	NEW BLDG - NO. 3 (SQ FT) 3.02 (Adj) (Adj)	NEW BLDG - NO. 4 (SQ FT) 3.03 (Adj) (Adj)	NEW BLDG - WITT BLDG (SQ FT) 3.04 (Adj) (Adj)	NEW BLDG - RMCA BLDG (SQ FT) 3.05 (Adj) (Adj)	NEW MOVBLE EQUIP (DOLLAR VAL) 4.00 (Adj) (Adj)	STAT 4.01 (Adj) (Adj)	STAT 4.02 (Adj) (Adj)	STAT 4.03 (Adj) (Adj)
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room		27,422						1,364,583			
38.00	Recovery Room							53,815				
39.00	Delivery Room and Labor Room		9,453					130,663				
40.00	Anesthesiology							160,442				
41.00	Radiology - Diagnostic		8,358		3,519			1,681,074				
41.01	Com Axial - Tomo Scan				792		1,080	894,540				
41.02												
42.00	Radiology - Therapeutic							342				
43.00	Radioisotope											
44.00	Laboratory		3,637	4,135		655	499	405,681				
44.01	Pathological Lab											
46.00	Whole Blood							878				
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy		4,075					216,325				
50.00	Physical Therapy		530					16,731				
51.00	Occupational Therapy							1,116				
52.00	Speech Pathology							298				
53.00	Electrocardiology		1,475	12,924				312,203				
54.00	Electroencephalography											
55.00	Medical Supplies Charged to Patients											
55.30	Implant Devices Charged to Patients											
56.00	Drugs Charged to Patients											
57.00	Renal Dialysis											
58.00	ASC (Non-Distinct Part)											
59.00												
59.01												
59.02												
60.00	Clinic		2,197	3,434				20,227				
60.01	Urgent Care											
60.02	Urology Clinic											
61.00	Emergency		12,507					249,139				
61.01	Emergency Physicians											
62.00	Observation Beds											
63.50	Rural Health Clinic											
71.00	Home Health Agency											
85.00												
88.00	Interest Expense											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen		1,920	385								
97.00	Research											
98.00	Physicians' Private Office		3,342									
98.01	Physicians' Private Office - WITT		25				6,988	17,913				
98.02	Physicians' Private Office - RMCA											
99.00	Nonpaid Workers											
99.01	Other Meals											
99.02												
99.03												
100.00	Non-Reimbursable Cost Center							4,962				
100.01												
100.02												
100.03												
100.04												
TOTAL	0	0	250,885	35,479	4,311	10,805	9,541	2,336	8,720,594	0	0	0
COST TO BE ALLOCATED	0	0	2,716,350	166,003	3,419	222,891	0	0	9,080,168	0	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	10.827072	4.678909	0.793087	20.628505	0.000000	0.000000	1.041233	0.000000	0.000000	0.000000



Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

	EMP BENE (GROSS SALARIES)	STAT 5.01 (Adj) (Adj)	STAT 5.02 (Adj) (Adj)	STAT 6.00 (Adj) (Adj)	NONPATIENT TELEPHONES (PHONES) 6.01 (Adj) (Adj)	DATA PROC (TIME SPENT) 6.02 (Adj) (Adj)	PURCHASING (SUPPLY COSTS) 6.03 (Adj) (Adj)	ADMITTING (INPATIENT REVENUE) 6.04 (Adj) (Adj)	CASH, A/R (GROSS CHARGES) 6.05 (Adj) (Adj)	ADM & GEN (ACCUM COST) 6.06	MAINT & REPAIRS (SQ FT) 7.00 (Adj) (Adj)	
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	4,683,730			31	44,220	1,088,998	28,593,305	39,783,887	10,657,059	27,422	
38.00	Recovery Room	1,408,960			7	4,723	28,116	6,232,619	10,059,271	2,081,128		
39.00	Delivery Room and Labor Room	2,684,412				31,924	116,927	13,817,093	17,089,309	4,061,775	9,453	
40.00	Anesthesiology	23,729			1	10,619	153,999	1,706,427	2,383,008	417,831		
41.00	Radiology - Diagnostic	3,715,549			17	91,100	379,550	6,287,451	23,262,025	8,510,403	11,877	
41.01	Com Axial - Tomo Scan	787,594				24,833	230,506	16,860,272	46,983,627	2,831,840	1,872	
41.02										0		
42.00	Radiology - Therapeutic	2,684,490			6	46,444	180,871	260,837	15,033,443	12,326,310		
43.00	Radioisotope									0		
44.00	Laboratory	5,862,911			12	965,040	3,039,990	36,459,041	75,292,031	13,465,088	8,926	
44.01	Pathological Lab									0		
46.00	Whole Blood				4	6,563		1,509,651	1,971,773	1,952,734		
47.00	Blood Storing and Processing									0		
48.00	Intravenous Therapy									0		
49.00	Respiratory Therapy	3,376,561			4	146,283	361,249	15,905,088	20,688,846	5,307,471	4,075	
50.00	Physical Therapy	1,082,567			7	49,215	5,057	2,254,184	5,797,404	1,514,909	530	
51.00	Occupational Therapy	121,472			1	8,100	1,079	138,919	777,772	172,000		
52.00	Speech Pathology	86,292			1	2,100	10	551,622	705,381	120,854		
53.00	Electrocardiology	2,134,460			17	44,285	150,394	20,255,873	46,820,329	4,126,652	14,399	
54.00	Electroencephalography									0		
55.00	Medical Supplies Charged to Patients					539,892	4,671,953	40,553,371	63,381,720	5,226,664		
55.30	Implant Devices Charged to Patients						7,965,038	6,866,939	12,586,734	8,061,849		
56.00	Drugs Charged to Patients					3,346,126		86,103,655	141,606,739	15,992,033		
57.00	Renal Dialysis									0		
58.00	ASC (Non-Distinct Part)	1,556,110				24,403	712,322	23,192	19,102,190	3,847,391		
59.00										0		
59.01										0		
59.02										0		
60.00	Clinic	468,945			5	24,641	108,206		1,989,314	903,713	5,631	
60.01	Urgent Care	371,972				9,249	41,611		1,957,509	773,985		
60.02	Urology Clinic	12,156					6,309		171,557	35,184		
61.00	Emergency	7,092,740			35	316,655	547,083	11,182,236	43,910,641	12,061,993	12,507	
61.01	Emergency Physicians	52,891				4	6,269		5,035	84,553		
62.00	Observation Beds									0		
63.50	Rural Health Clinic									0		
71.00	Home Health Agency									0		
85.00										0		
88.00	Interest Expense									0		
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop & Canteen				2					28,671	2,305	
97.00	Research									0		
98.00	Physicians' Private Office									36,184		
98.01	Physicians' Private Office - WITT	753,886				10,589	8,443	1,982		1,639,050		
98.02	Physicians' Private Office - RMCA	167,802								217,741		
99.00	Nonpaid Workers									0		
99.01	Other Meals									0		
99.02										0		
99.03										0		
100.00	Non-Reimbursable Cost Center	13,920						184,805		29,353		
100.01										0		
100.02										0		
100.03										0		
100.04										0		
TOTAL		93,269,379	0	0	0	402	5,824,024	41,179,056	435,362,627	737,027,337	200,975,183	232,038
COST TO BE ALLOCATED		27,757,528	0	0	0	1,222,366	1,305,454	83,765	1,331,998	3,489,882	28,496,724	2,887,518
UNIT COST MULTIPLIER - SCH 8		0.297606	0.000000	0.000000	0.000000	3040.712317	0.224150	0.002034	0.003060	0.004735	0.141792	12.444161



Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

	OPER PLANT (SQ FT) 8.00 (Adj) (Adj)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj) (Adj)	HOUSE- KEEPING (HR SERV) 10.00 (Adj) (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj) (Adj)	CAFETERIA 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj) (Adj)	MED REC (TIME SPENT) 17.00 (Adj) (Adj)	SOC SERV (TIME SPENT) 18.00 (Adj) (Adj)	STAT 19.00 (Adj) (Adj)	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	27,422	114,863	27,422	85,222		47,907	3,140,343		39,783,887			
38.00	Recovery Room				21,122		17,505	3,051		10,059,271			
39.00	Delivery Room and Labor Room	9,453	40,320	9,453	49,697		42,255	498		17,089,309			
40.00	Anesthesiology		3,427		1,065		1,060	207,538		2,383,008			
41.00	Radiology - Diagnostic	11,877	26,073	11,877	95,481		3,591	66,712		23,262,025			
41.01	Com Axial - Tomo Scan	1,872		1,872	17,742		122	62,659		46,983,627			
41.02													
42.00	Radiology - Therapeutic				69,099		27,123	103,303	34,965	15,033,443			
43.00	Radioisotope												
44.00	Laboratory	8,926	22,183	8,926	175,648		1,461	411,110		75,292,031			
44.01	Pathological Lab												
46.00	Whole Blood									1,971,773			
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	4,075		4,075	82,475		112	60,036	163	20,688,846			
50.00	Physical Therapy	530		530	32,848		6,291	368		5,797,404			
51.00	Occupational Therapy				2,919			10		777,772			
52.00	Speech Pathology				1,647					705,381			
53.00	Electrocardiology	14,399	7,669	14,399	45,129		12,747	543,979		46,820,329			
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							4,671,953		63,381,720			
55.30	Implant Devices Charged to Patients							7,965,038		12,586,734			
56.00	Drugs Charged to Patients								14,272,962	141,606,739			
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)				34,849		15,182	252,568		19,102,190			
59.00													
59.01													
59.02													
60.00	Clinic	5,631		5,631	18,963			29,631		1,989,314			
60.01	Urgent Care				9,965		1,782	7,967	118	1,957,509			
60.02	Urology Clinic				675			496		171,557			
61.00	Emergency	12,507	39,272	12,507	170,481		109,173	404,045		43,910,641			
61.01	Emergency Physicians				2,171					5,035			
62.00	Observation Beds												
63.50	Rural Health Clinic												
71.00	Home Health Agency												
85.00													
88.00	Interest Expense												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	2,305		2,305									
97.00	Research												
98.00	Physicians' Private Office												
98.01	Physicians' Private Office - WITT				14,082		2,028	3,671					
98.02	Physicians' Private Office - RMCA												
99.00	Nonpaid Workers												
99.01	Other Meals												
99.02													
99.03													
100.00	Non-Reimbursable Cost Center				779								
100.01													
100.02													
100.03													
100.04													
	TOTAL	219,438	1,138,474	215,945	465,435	1,938,803	0	916,295	18,559,200	14,308,208	737,027,337	0	0
	COST TO BE ALLOCATED	2,745,903	1,154,525	3,800,929	3,571,229	1,770,487	0	4,939,988	7,733,300	7,443,903	6,011,829	0	0
	UNIT COST MULTIPLIER - SCH 8	12.513343	1.014098	17.601375	7.672884	0.913186	0.000000	5.391264	0.416683	0.520254	0.008157	0.000000	0.000000

Provider Name:  
RIDEOUT MEMORIAL 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 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
<b>GENERAL SERVICE COST CENTERS</b>							
1.00							
2.00							
3.00							
3.01							
3.02							
3.03							
3.04							
3.05							
4.00							
4.01							
4.02							
4.03							
5.00							
5.01							
5.02							
6.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
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							
26.01							
27.00							
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:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	2,716,350	0	2,716,350
3.01	New Cap Rel Costs-Bldg No. 2	166,003	0	166,003
3.02	New Cap Rel Costs-Bldg No. 3	3,419	0	3,419
3.03	New Cap Rel Costs-Bldg No. 4	222,891	0	222,891
3.04	New Cap Rel Costs-WITT Bldg		0	0
3.05	New Cap Rel Costs-RMCA Bldg		0	0
4.00	New Cap Rel Costs-Movable Equipment	9,080,168	0	9,080,168
4.01			0	0
4.02			0	0
4.03			0	0
5.00	Employee Benefits	33,919,401	(6,241,587)	27,677,814
5.01			0	0
5.02			0	0
6.00			0	0
6.01	Non-Patient Telephones	1,142,990	0	1,142,990
6.02	Data Processing	4,665,260	(4,665,260)	0
6.03	Purchasing/Receiving	341,903	(341,903)	0
6.04	Patient Admitting	959,366	0	959,366
6.05	Casher, Accounts Receivable	2,737,334	0	2,737,334
6.06	Administrative and General	17,271,310	9,166,066	26,437,376
7.00	Maintenance and Repairs	2,365,769	(246,152)	2,119,617
8.00	Operation of Plant	2,131,945	(785)	2,131,160
9.00	Laundry and Linen Service	950,116	0	950,116
10.00	Housekeeping	2,658,125	0	2,658,125
11.00	Dietary	2,023,572	0	2,023,572
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	3,062,344	0	3,062,344
15.00	Central Services & Supply	5,979,970	0	5,979,970
16.00	Pharmacy	4,917,030	0	4,917,030
17.00	Medical Records and Library	3,897,264	0	3,897,264
18.00	Social Service		0	0
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	25,134,974	(403,993)	24,730,981
26.00	Intensive Care Unit	10,644,213	0	10,644,213
26.01	Neonatal Intensive Care Unit	476,518	0	476,518
27.00	Coronary Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	2,063,152	0	2,063,152
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 7,163,154	\$ 0	\$ 7,163,154
38.00	Recovery Room	1,516,678	0	1,516,678
39.00	Delivery Room and Labor Room	2,893,893	0	2,893,893
40.00	Anesthesiology	221,473	0	221,473
41.00	Radiology - Diagnostic	5,358,692	0	5,358,692
41.01	Com Axial - Tomo Scan	1,385,304	0	1,385,304
41.02			0	0
42.00	Radiology - Therapeutic	11,426,028	0	11,426,028
43.00	Radioisotope		0	0
44.00	Laboratory	10,512,070	0	10,512,070
44.01	Pathological Lab		0	0
46.00	Whole Blood	1,924,231	0	1,924,231
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	3,840,909	0	3,840,909
50.00	Physical Therapy	1,102,897	0	1,102,897
51.00	Occupational Therapy	125,721	0	125,721
52.00	Speech Pathology	86,324	0	86,324
53.00	Electrocardiology	2,744,312	0	2,744,312
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	4,671,953	0	4,671,953
55.30	Implant Devices Charged to Patients	7,965,038	0	7,965,038
56.00	Drugs Charged to Patients	14,308,045	0	14,308,045
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)	3,286,843	0	3,286,843
59.00			0	0
59.01			0	0
59.02			0	0
60.00	Clinic	672,870	0	672,870
60.01	Urgent Care	651,857	0	651,857
60.02	Urology Clinic	30,741	0	30,741
61.00	Emergency	9,135,677	0	9,135,677
61.01	Emergency Physicians	68,775	0	68,775
62.00	Observation Beds		0	0
63.50	Rural Health Clinic		0	0
71.00	Home Health Agency		0	0
85.00			0	0
88.00	Interest Expense		0	0
	<b>SUBTOTAL</b>	<b>\$ 230,624,872</b>	<b>\$ (2,733,614)</b>	<b>\$ 227,891,258</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
98.01	Physicians' Private Office - WITT	989,377	403,993	1,393,370
98.02	Physicians' Private Office - RMCA	167,802	0	167,802
99.00	Nonpaid Workers		0	0
99.01	Other Meals		0	0
99.02			0	0
99.03			0	0
100.00	Non-Reimbursable Cost Center	19,478	0	19,478
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 1,176,657</b>	<b>\$ 403,993</b>	<b>\$ 1,580,650</b>
101	<b>TOTAL</b>	<b>\$ 231,801,529</b>	<b>\$ (2,329,621)</b>	<b>\$ 229,471,908</b>

(To Schedule 8)



Provider Name:  
RIDEOUT MEMORIAL HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ 4	AUDIT ADJ 5	AUDIT ADJ 6	AUDIT ADJ					
<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 Com Axial - Tomo Scan	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 Implant Devices Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
59.00	0											
59.01	0											
59.02	0											
60.00 Clinic	0											
60.01 Urgent Care	0											
60.02 Urology Clinic	0											
61.00 Emergency	0											
61.01 Emergency Physicians	0											
62.00 Observation Beds	0											
63.50 Rural Health Clinic	0											
71.00 Home Health Agency	0											
85.00	0											
88.00 Interest Expense	0											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
98.01 Physicians' Private Office - WITT	403,993		403,993									
98.02 Physicians' Private Office - RMCA	0											
99.00 Nonpaid Workers	0											
99.01 Other Meals	0											
99.02	0											
99.03	0											
100.00 Non-Reimbursable Cost Center	0											
100.01	0											
100.02	0											
100.03	0											
100.04	0											
101.00 TOTAL	<u>(\$2,329,621)</u>	<u>0</u>	<u>0</u>	<u>(136,561)</u>	<u>(21,312,917)</u>	<u>19,119,857</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(To Sch 10)





Provider Name							Fiscal Period			Provider NPI		Adjustments
RIDEOUT MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1720088354		12
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	1	Not Reported		AB 5 and AB 1183 Cost Reductions				\$0	\$3,451,431	\$3,451,431		
				The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A et seq. and are incorporated in Noncontract Schedule 1, Line 9.								
				W&I Code, Sections 14105.19 and 14166.245								

Provider Name							Fiscal Period		Provider NPI		Adjustments
RIDEOUT MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010		1720088354		12
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>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10A	A			6.03	7	Purchasing	\$341,903	\$760,467	\$1,102,370 *	
	10A	A			6.06	7	Administrative and General To reclassify the provider's W/S A-8 adjustment from the purchasing cost center to the administration cost center which is receiving the related expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	17,271,310	(760,467)	16,510,843 *	
3	10A	A			25.00	7	Adults and Pediatrics	\$25,134,974	(\$403,993)	\$24,730,981	
	10A	A			98.01	7	Physicians' Offices - Witt To reclassify ambulance services expense to a nonreimbursable cost center for proper cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2104.1, 2300, 2304, and 2328 CCR, Title 22, Section 51323	989,377	403,993	1,393,370	

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
RIDEOUT MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010	1720088354		12
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED COSTS</b>										
4	10A	A		5.00	7	Employee Benefits To eliminate loan forgiveness of employee debts expenses which are not related to patient care. 42 CFR Sections 413.5, 413.9, 413.20, and 413.24 CMS Pub. 15-1, Sections 306, 2300, and 2304 et seq.	\$33,919,401	(\$136,561)	\$33,782,840	*
5	10A	A		5.00	7	Employee Benefits	*	\$33,782,840	(\$6,105,026)	\$27,677,814
	10A	A		6.02	7	Data Processing		4,665,260	(4,665,260)	0
	10A	A		6.03	7	Purchasing	*	1,102,370	(1,102,370)	0
	10A	A		6.06	7	Administration and General	*	16,510,843	(9,193,324)	7,317,519
	10A	A		7.00	7	Maintenance and Repairs		2,365,769	(246,152)	2,119,617
	10A	A		8.00	7	Operation of Plant To eliminate reported home office cost allocation in order to incorporate the audited home office cost allocation. 42 CFR Sections 413.17 and 413.24 CMS Pub. 15-1, Sections 2150 et seq., 2152 et seq., 2153, and 2304 et seq.		2,131,945	(785)	2,131,160
6	10A	A		6.06	7	Administrative and General To adjust reported home office cost allocation to agree with the Fremont Rideout Health Group Home Office Audit Report for fiscal period ended June 30, 2010. 42 CFR Sections 413.17 and 413.24 CMS Pub. 15-1, Sections 2150 et seq., 2152 et seq., 2153, and 2304 et seq.	*	\$7,317,519	\$19,119,857	\$26,437,376

\*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
RIDEOUT MEMORIAL HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010	1720088354	12	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
7	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	10,463.00	461.00	10,924.00 *
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	2,470.00	32.00	2,502.00 *
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	1,482.00	159.00	1,641.00 *
	4A	D-1	II	XIX	43.01	4	Medi-Cal Days - Neonatal Intensive Care Unit	420.00	33.00	453.00 *
8	4A	Sup Sch 7					Medi-Cal Days - Administrative Days	325.00	58.00	383.00
	4A	Sup Sch 7					Medi-Cal Days - Administrative Day Rate	\$351.26	(\$46.71)	\$304.55
9	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$5,774,079	\$313,545	\$6,087,624
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Charges - Recovery Room	1,039,618	110,446	1,150,064
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Charges - Labor Room and Delivery Room	5,340,420	100,285	5,440,705
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	345,771	27,905	373,676
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology-Diagnostic	1,403,919	(299,264)	1,104,655
	6	D-4		XIX	41.10	2	Medi-Cal Ancillary Charges - Computed Tomography (CT) Scan	3,010,439	737,997	3,748,436
	6	D-4		XIX	42.00	2	Medi-Cal Ancillary Charges - Radiology-Therapeutic	8,360	261,668	270,028
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	8,759,829	588,208	9,348,037
	6	D-4		XIX	46.00	2	Medi-Cal Ancillary Charges - Whole Blood & Packed Red Blood Cells	264,685	36,821	301,506
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	3,354,154	258,264	3,612,418
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	300,547	47,560	348,107
	6	D-4		XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	28,786	713	29,499
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary Charges - Speech Pathology	24,220	(20,898)	3,322
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	2,683,924	408,383	3,092,307
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	8,686,502	754,151	9,440,653
	6	D-4		XIX	55.30	2	Medi-Cal Ancillary Charges - Implantable Devices Charged to Patients	671,700	166,331	838,031
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	18,767,475	1,358,672	20,126,147
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	2,829,886	159,879	2,989,765
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	63,294,314	5,010,667	68,304,981
10	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$35,853,958	\$2,353,235	\$38,207,193
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	63,294,314	5,010,667	68,304,981

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Provider Name			Fiscal Period					Provider NPI		Adjustments	
RIDEOUT MEMORIAL HOSPITAL			JULY 1, 2009 THROUGH JUNE 30, 2010					1720088354		12	
Report References			Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Work Sheet									Part
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>											
-Continued from previous page-											
11	3	E-3	III	XIX	33.00	1	Medi-Cal Deductible	\$0	\$64,848	\$64,848	
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	180,786	(3,975)	176,811	
	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payment	32,432,197	2,347,568	34,779,765	
<p>To adjust Medi-Cal Settlement Data to agree with the following                      Fiscal Intermediary Payment Data:                      Service Period: July 1, 2010 through June 30, 2011                      Payment Period: July 1, 2010 through September 29, 2012                      Report Date: September 29, 2012                      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>											
12	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	*	10,924.00	(80.00)	10,844.00
	4A	D-1	II	XIX	42.00	7	Medi-Cal Days - Nursery	*	2,502.00	(14.75)	2,487.25
	4A	D-1	II	XIX	43.00	7	Medi-Cal Days - Intensive Care Unit	*	1,641.00	(25.25)	1,615.75
	4A	D-1	II	XIX	43.01	7	Medi-Cal Days - Neonatal Intensive Care Unit	*	453.00	(9.75)	443.25
<p>To eliminate Medi-Cal days for billed Medi-Cal days by 25% and 50%,                      for claims submitted during the 7th through the 9th month (RAD Code                      475) and the 10th through the 12th month (RAD Code 476) after the                      month of service, respectively.                      42 CFR 413.20 and 413.24                      CMS Pub. 15-1, Sections 2300 and 2304                      CCR, Title 22, Section 51458.1                      W&amp;I Code, Section 14115</p>											

\*Balance carried forward from prior/to subsequent adjustments